

# CLAVIS COMMERCII.

OR, THE

## Key of Commerce.

CONTAINING

An exact, and most concise Method of *Merchants Accounts*, after the *Italian* manner, in one hundred Propositions; being the most material Cases in *Proper, Factorage, and Company Accounts*, both *Domestick* and *Foreign*: With an *Example* annexed to each Proposition.

ALSO

A Practical *WASTEBOOK, JOURNAL, and LEDGER*, with Directions how to ballance the *Ledger*, and transferr the *Ballance* thereof, as an *Inventory*, into a new *Ledger*.

Fitted for the Use of Schools, the Contemplation of Gentlemen, and the Practice of Merchants, or others, who desire to be accomplished with the famous Art of Book-keeping.

---

By *JOHN HAWKINS,*

Schoolmaster at St. George's Church in *Southwark*.

---

Dares Phrygius

— Sine remigis usu

Non nōsses Memphis Romam, non Indus Hyberum,

Non Scythia Cecropidem, non nostra Britannia Gallum.

---

L O N D O N,

Printed for Sarah Passinger, at the Three Bibles on  
London-Bridge, 1689.

8





John Dunstall.  
June the 28<sup>th</sup> 1690.

1029. h. 3

# CLAVIS COMMERCII.

OR, THE

## Key of Commerce.

CONTAINING

An exact, and most concise Method of *Merchants Accounts*, after the *Italian* manner, in one hundred Propositions; being the most material Cases in *Proper, Factorage, and Company Accounts*, both Domestic and Foreign: With an *Example* annexed to each Proposition.

A Practical *WASTE-BOOK, JOURNAL, and LEDGER*, with Directions how to ballance the *Ledger*, and transferr the *Ballance* thereof, as an *Inventory*, into a new *Ledger*.

Fitted for the Use of Schools, the Contemplation of Gentlemen, and the Practice of Merchants, or others, who desire to be accomplished with the famous Art of Book-keeping.

---

By *JOHN HAWKINS,*

Schoolmaster at St. George's Church in Southwark.

---

Dares Phrygius

*Sine remigis usu*

*Non nōssēt Memphis Romam, non Indus Hyberum,*

*Non Scythā Cecropidem, non nostrā Britannia Gallum.*

---

L O N D O N,

Printed for Sarah Passinger, at the *Three Bibles* on  
London-Bridge, 1689.

8

CLAVIS COM-M-ET-ET

OR THE

Key of Communion

CONTAINING

An exact, and most concise Method of Memorizing the  
Prayers, and the Answers in one hundred Pro-  
positions; being the most useful Catechism in Prose  
and Verse, and the most complete and Domestick  
and Foreign: With the Answer to each  
Proposition.



A Practical Method of Memorizing the  
Prayers, and the Answers in one hundred Pro-  
positions; being the most useful Catechism in Prose  
and Verse, and the most complete and Domestick  
and Foreign: With the Answer to each  
Proposition.

By JOHN HAWKINS,  
School-Master at St. George's Church in London.

Printed by J. Smith, at the Sign of the Anchor, in St. Dun-  
stons Church-yard, near St. Dunstons Church, in London.

Printed in the City of London, at the Sign of the Anchor, in  
St. Dunstons Church-yard, near St. Dunstons Church, in London.  
1739.

---

TO THE  
RIGHT HONOURABLE  
S<sup>r</sup>. THOMAS PILKINGTON K<sup>t</sup>.  
LORD MAYOR  
OF THE CITY OF  
L O N D O N,

JOHN HAWKINS humbly dedicateth  
the ensuing TREATISE.

---

A 2

Efo

*'Efo Rig nogès Poveims thiemèw Nh Jorèm  
Lehkeg Nagèfeh, ot Topieg Roglifap af  
Gèfodechèzèhièws, im fre Xoumèfy ot  
Dohèxègèfeh.*

*Poveims Thiemèw,*

**J**E xamèmof 'Etohèfef ouh opèw  
Thiemèw gril amèw nugèf emèwea-  
vouh fo namitegèf it drem evehè  
amy ollohèfumify ot frig mafuhe lè he-  
gemfeg. Gih I hexèivew youh zook ot  
fre Ahèf ot gèleppims toh drixèr jè he-  
fuhème voy namy framkeg, amèw ot  
ny kimèw henemzèhamèxe ot voy ze lè  
peagew fo axèxelf ot frig Nèmenogy-  
mun thonè

*Dèhiffem aff youèh  
opèw Wegèk im fre  
Gèhèroop fre eissèr  
fer way ot June,  
1689.*

*Touch opèw*

*S A*

*povims thiemèw,*

*Jorèm Radking.*

---

---

THE  
EPISTLE  
TO THE  
READER.

**T**HE Variety of Humors and Interests wherewith this Critical Age abounds, oblige every Author to stand upon his Guard, that his Errors render him not obnoxious to his Readers; the least Fault or Slip of the Pen, without farther consideration, being a sufficient Warrant to condemn a whole Treatise, and an Encouragement for the most illiterate Fellow to claim the Privilege of a Lash at him; but I can by no means allow of such to be my (competent) Judges; for (as Zeuxis of Heraclea, said of his Wrestler,)

Invisurus aliquis facilius quam imitaturus.

'Tis impossible to please every Reader; and therefore I am not solicitous how to do it: And I question not but that the present

## The Epistle

sent Work will be variously censured; and perhaps it may be expected by some, that I should court my Readers with an Apology for my Boldness in Publishing thereof; and beg Pardon for whatsoever Objection any Person shall be pleased to make against it: But I shall make no excuse, because I know no necessity for it; nor did I ever know my Treatise the more favoured by the Vulgar for the Author's bespeaking of it.

As for the Sorts of Zotus, I shall not think it worth my pains to use any Arguments to persuade them to be good conditioned, nor shall I take any more notice of their Carplings, than a mounted Traveller of the Barking of those little Curs that accost him in a Country-Village: But,

To the more judicious and unbiassed Reader, I shall say thus much, That as I dare not be so bold as to justify my Performances to be free from all exception, so I am not sensible of any thing herein worthily deserving blame: And as it is altogether improbable that a Treatise of this Nature should be Published free from Errors; so I question not but some Oversights may be crept in by chance; which I earnestly intreat thee to wink at, or friendly to correct with thy Pen, being fully satisfied that thou wilt scorn to cavil at every slight Mistake, and I hope thou wilt find no material ones: Thy kind Acceptance and Approbation, together with my own Intention in the Publication hereof, will be my  
suf.



*to the Reader.*

*Sufficient Support and Encouragement, and plentifully satisfy me for the Pains I have taken therein, my aim being nothing more than the publick Good:*

*Infelix cujus nulli sapientia prodest.*

*As for the Work in general, nothing therein contained is extraordinarily abstruse; but on the contrary, I have used all means possible within the verge of my Genius, to render it plain and intelligible to the meanest Capacity; accounting it no less honorable to be a means of Improvement to the meekest Tyro, than of procuring Perfection to the greatest and most ingenious Proficient:*

*Quod munus Reipublicæ afferre majus meliusve possumus, quam si docemus atq; erudimus juventutem? Cic. Lib. 2. De Divinatione.*

*The paths that lead to the practice of Merchants Accounts are rough and crooked, and though many Authors have very accurately endeavoured to conduct the industrious through those Meanders, yet very few have hitherto arrived at their intended perfection; but this Clavis I hope contains such plain Directions, as without any elaborate pains, (like a Clew) may guide the industrious Student through most of those Intricacies: And that thou maist be a par-*

*The Epistle, &c.*

taken of the Benefit hereby intended, is the hearty Desire  
of him, who is, to the utmost of his power,

St. George's, Southwark,  
June 7. 1689. o h.  
oo' P.M.

Thine, and his Coun-

tries Servant,

JOHN HAWKINS.

---

In

---

---

IN  
COMMENDATION  
OF THE  
**Ingenious Author,**

---

**I**F some for meaner Operations have  
Acquir'd Encomiums and Donations brave,  
Well may these rare Sublimities of thine  
By Trophies so to future Ages shine,  
As can't be painted by this Pen of mine : }  
For who can silent be that doth peruse  
Such Theorems as these, which do infuse  
Knowledg to th' ignorant; whereby he's made  
Capable of the management of Trade.  
Thy facile Method, thy sound Demonstration  
Doth obviate to th' World thy propagation  
Of these sublime Perfections, by which }  
Thou mak'st our Nation flourish and grow rich,  
Whilst others do decrease, and pine for such.  
Here thou the Honour'd Merchant tak'st by th' Hand,  
And 'set'st him i'th' true Path, to understand  
Whether his Stock increaseth, or less grows ;  
Which by this *Clavis* suddenly he knows :

Thou by this Key hast so unlock'd each part  
Of this rhine (though assum'd *Italick*) Art,  
As from thy Memory will ne'er depart.  
What Clime affords such choice Variety  
As thou to all most freely dost apply?  
*Euclid, Archimedes*, had they surviv'd,  
To view this Method which thou hast contriv'd,  
Would into such Encomiums break forth,  
As would extend over this Ball of Earth.

In fine, Since Words thy Worth cannot express,  
Nor shew the Thousandth part of Thankfulness  
Which we thy Labours owe, Thy Son of Art,  
Eternal Blessings crown thy Head and Heart.

---

EDWARD HATTON.

---

The

# The Table of CONTENTS.

|          |  |        |
|----------|--|--------|
| Chap. I. | <b>T</b> HE Definition of Accompts.  | Pag. 1 |
|          | II. The Memorial, or Wast-Book.  | 3      |
| III.     | The Journal, or Day-Book.  | ib.    |
| IV.      | The Ledger.  | 4      |
| V.       | The Cash, or Chest-Book.   | 6      |
| VI.      | The Acquittance, or Receipt-Book.  | 7      |
| VII.     | The Book of Charges of Merchandize.  | ib.    |
| VIII.    | The Book of Household Expences.  | 8      |
| IX.      | The Copy-Book for Letters.   | ib.    |
| X.       | The Remembrance, or Note-Book.   | 9      |
| XI.      | The Book of Factories and Invoyses.  | ib.    |
| XII.     | How to begin and carry on your Journal, and how to take an Inventory of your Estate or Stock.                    | 10     |
| XIII.    | Of the Famous Account of Lucrum and Damnum, or Profit and Loss; and how the same is to be ordered in the Ledger. | 12     |
| XIV.     | How to Balance an Account full written, and to remove the same to another Folio.                                 | 14     |
| XV.      | How to correct an Error committed in the Ledger, by placing any Parcel to a contrary Accompt.                    | ib.    |
| XVI.     | How to Balance the old Ledger, and to draw an Inventory from the same in order to begin a new Book.              | 15     |
| XVII.    | How to keep an Account of a Retailing Shop.  | 18     |
| XVIII.   | Rules for entring all Parcels, Debtor and Creditor.  | 19     |
|          | Then follow the Wast-Book, Journal and Ledger.   |        |

Adver-

---

## ADVERTISEMENT.

**A**T St. George's Church in *Southwark*, are taught to write all the usual Hands of this Kingdom; Merchants Accompts after the *Italian* manner; and also the Mathematical Arts following, *viz.* Arithmetick in all its parts, Geometry, Algebra, Trigonometry, Astronomy, Navigation, Gunnery, Fortification, the Projection of the Sphere *in plano*, the Use of the Globes, and other Mathematical Instruments, By *John Hawkins*, the Author of this Treatise; who may be heard of at the *Three Bibles* on *London-Bridge*.

All sorts of Mathematical Instruments in Silver, Brass, or Wood, are made and sold by *John Worgan*, under *St. Dunstan's Church* in *Fleet-street*, London.

---

## CLAVIS COMMERCII:

OR,

## The Key of Commerce.

## C H A P. I.

I. **M**erchants Accompts Is the Art of Book-keeping, in such a Methodical Decorum of Debtor and Creditor (through the whole Art or Mystery of a Merchants Trading or Commerce in General, whether of Men, Money, or Wares) as that at any time or times, whensoever the Accomptant or Owner pleaseth, he shall or may know how his Estate standeth (in every respect) to a peny, and how the same increaseth or decreaseth; as likewise, how much he hath gained or lost, by any one particular Commodity that he dealeth in, from the beginning of such his Accompt, to the end of any Term or Time afterwards, through the whole Course of his Dealing.

II. The whole Busines of Accompts, in all the Passages of Commerce, whether Domestick or Foreign, is contained under these Three General Heads, viz. Proper, Factorage, and Company Accompts.

III. Proper Accompts, are of two sorts, viz. Domestick and Foreign.

IV. Proper Accompts in Domestick Affairs are such as are intirely carried on by the careful management of the Merchant himself, and his own Family, without the Aid or Assistance of Foreign Correspondency.

B

V. Proper



V. Proper Accompts in Foreign Affairs, are such as cannot be intirely managed, or carried on by the Merchant and his Family alone, without the Aid or Assistance of Foreign Correspondency, because he in this Case sendeth Wares to another Town, or beyond the Seas to be there sold for his Accompt.

VI. Factorage Accompts, are of two sorts, viz. Domestick and Foreign.

VII. Factorage Accompts in Domestick Affairs, are such as are managed, and carried on by the Factor and his Servants only, for the Merchant or Company whom he serveth in Commission.

VIII. Factorage Accompts in Foreign Affairs, are such as cannot be carried on by the Factor and his Servants, but are managed by his Friend or Correspondent, to whom he sendeth the Goods or Merchandice of the Merchant, or Company whom he serveth in Commission, to be sold there, because they are not vendible here, the Returns whereof he receiveth, and so becometh accountable to him or them, whose Wares or Merchandice they are. Concerning the Qualification, Commission, Power, &c. of a Factor, vide *Molloy de Jure Maritimo & Navali*, lib. 3. cap. 8.

IX. Company Accompts, are when a Stock partable between two or more Merchants, is employed in Common, in the way of Commerce, either Foreign or Domestick, for the common benefit of each Partner, wherein each is to have a proportionable share of Gain, according to each ones particular Stock advanced towards that Design, or to bear each their proportional part of loss, if their design shall at any time happen to miscarry.

X. The Books necessary for the keeping of Merchants Accompts, are as follow, viz.

1. *A Memorial or Wast Book.*
2. *A Journal or Day-Book.*
3. *A Ledger.*
4. *A Cash or Chest-Book.*
5. *An Acquittance or Redeps. Book.*
6. *A Book of Charges of Merchandice.*
7. *A Book of Household Expences.*
8. *A Copy-Book for Letters.*
9. *A Remembrancer or Note-Book.*
10. *A Book of Factories and Invoyces.*



The Names of these Books are to be written on their Covers with the Letter *A*, and when those are written out, then put the Letter *B* upon the new ones, &c. Also every Merchant ought to put upon his Books of Accompts, the Mark which he usually putteth upon his Wares, *vide Molloy de Jure Maritimo, lib. 3. cap. 7. sect. 18.*

The particular uses of the forementioned Books follow in their order.

---

## CH A P. II.

### *The Memorial or Wast-Book.*

**T**He Memorial or Wast-Book, is that wherein is written whatever occurreth daily in the business of Merchandice, whether buying, selling, exchanging, bargaining, shipping, &c. setting down first the Day of the Month, and the Date of the Year, and underneath that expressing all the business done on that day, expressing therein the Mark, Weight, Measure, &c. of each Commodity, bought, sold, received, or bargained for, that day; as also the Contract in buying and selling, be it for ready money, for time, or in barter, &c. drawing a line between each particular Parcel. In this Book any one may write that is of ordinary capacity, and therefore it ought to be always ready at hand for that purpose.

---

## CH A P. III.

### *The Journal or Day-Book.*

**T**He Journal, is in effect the same with the Wast-Book; for whatsoever Occurrences in the way of Merchandice happen, *de die in diem*, they are there successively expressed, as in the Wast-Book, with a line between each particular Parcel, there is only

this difference, that in the Wast-Book, every thing is plainly expressed to the capacity of those that understand nothing at all of Accompts: But the same things being Posted into the Journal, they are therein expressed Accomptantly, so that no one can Post out of the Wast-Book into the Journal, but him that understands well the method of Book-keeping; howbeit to him that is well experienced in the stating of Accompts, a Journal without a Wast-Book, or a Wast-Book without a Journal is sufficient. How to Post out of the Wast-Book into the Journal, and out of the Journal into the Ledger, shall be taught by and by.

## CHAP. IV.

### The Ledger.

I. **T**He Ledger, is the Grand Book of Accompts, into which the Accompts kept in all other Books are Posted. In this Book each particular Accompt standeth by it self, that is to say, all Dealings with such and such a Person, is put together in one place. So the Accompt of Cash is kept particularly by it self, and also the Accompt of every particular Commodity that the Merchant dealeth in, is kept a-part by it self in this Book; by which means at any time whensoever the Merchant pleaseth, he may be satisfied how his Estate in general, or how any particular Accompt of Men, Money, or Wares, standeth: And here note, that when you come to Post out of the Journal into the Ledger (which may be done once a Week, or otherwise (as conveniency shall serve or require) for every thing mentioned or expressed there once, it must necessarily be entred twice in the Ledger, that is to say, once in the Debtor's Accompt, and again in the Creditor's Accompt. As suppose I buy 20 pieces of *Broad cloth* of *John Marsh*, and am to Post the same out of my Journal into my Ledger: First, I look out the Accompt of Broad-cloth, and enter Broad-cloth Debtor to *John Marsh*, for so much as it comes to, naming the number of pieces: Then again I consider that there cannot be a Debtor without a Creditor; and that if my Broad-cloth be Debtor to *John Marsh*, then is *John Marsh* Creditor; wherefore I

turn

turn to *John Marsh* his Accompt, and enter him Creditor by Broad-cloth, so much as it comes to, naming the number of pieces; but of this more anon.

I I. The Leaves of the Ledger are to be numbred by 1, 2, 3, &c. that is to say (the Book lying open before you, presenteth you with a right hand and a left hand page, which must be both numbred alike) on the first Folio on the Debtor and Creditor sides put the number 1, on the second Folio on the Debtor and Creditor sides put the number 2, &c. as you see in the following Practical Ledger.

As the Ledger lieth open before you, the left hand page or side is called the Debtor side, because all parcels and things whatsoever that are entred Debtor, are entred on the left hand page; and all things whatsoever that are entred Creditor, are entred on the right hand page; as you shall be more largely directed by and by.

I I I. To the beginning of the Ledger there must be prefixed an Alphabet, viz. 24 Leaves, on which are to be written the 24 Letters of the Alphabet in their order, that is to say, on the first Leaf the Letter *A*, on the second the Letter *B*, on the third the Letter *C*, &c. wherein are to be written the Names and Surnames of those Persons you deal with, whether Debtors or Creditors, and also the names of all sorts of Merchandice that you deal in, or the Title of any Accompt whatsoever that is entred in your Ledger, to which Names or Titles thus entred into your Alphabet, you are to annex the number of your Ledgers Folio, where such Accompt, or Accompts are entred, so that at any time whensoever you are to place any thing to Accompt in your Ledger, you may readily know by your Alphabet, what Folio the Accompt desired stands written in, without trouble in turning over your Book.

I V. You ought to enter the Title of every Accompt, in a fair large Italian, or Text hand, on the Debtor side, which (as was said before) is the left side, as the Book lieth open before you; as suppose you were to enter an Accompt of Broad-cloth, it ought to be thus expressed,

## Broad-cloth Debtor.

in a fair large hand, and just against it on the right hand side, enter the same Accompt Creditor, in the like large hand, in these Words,

Broad-cloth

# Broad-cloth Creditor:

O R,

*Per Contra Creditor.*

And when you have so done, turn to the Letter *B* in your Alphabet, and there enter the Word *Broad-cloth*, and against it the number of the Folio where the Accompt of Broad-cloth is entred in the Ledger; the like is to be observed in writing the Titles of all other Accompts. And here note, that nothing ought to be entred in the Ledger, but what is Transported or Posted out of the Journal, except the *Rest* or *Foot* of an Accompt, which is Posted from one Accompt to another, and which may be done without any Journal Entry, as shall be taught by and by.

How to draw an Inventory, and carry on your Journal shall be shown in the 12 Chapter following, and also Directions shall be given at large in the several Cases that may be incident to Accompts; and also how to Balance an Accompt full written, and to remove it to another Folio of the Ledger, and how to Balance your Book, and to begin a new one, shall be shewn, after we have declared the use of the other Books necessary to be used by a careful and industrious Merchant.

## C H A P. V.

*The Cash or Chest-Book,*

**I**S that wherein you are to insert all the Receipts and Disbursements of Money, either for your own, or for the Accompt of any other, either particular or partable; and note that herein you are to write all the Moneys that you receive or put into Cash on the Debtor side,

side, and all the Disbursements of Money are to be entred on the Creditor side, the Folios of your Cash Book being numbred, as are the Folio's of your Ledger; specifying in every Sum (whether received or paid) the Year, Month, and Day of the Month, and also for what or whose Account, the Money was either received, or paid, by which means having your Account duly stated, and rectified, you may know at any time whensoever you please, to a penny what Money you have in Cash, and at every Weeks or Months end, you may Sum up your Receipts and Disbursements, and transfer them to the Account of Cash in your Ledger, placing the Receipts on the Debtor side, and the Disbursements on the Creditors side.

## CHAP. VI.

### *The Acquittance or Receipt-Book.*

**T**He Acquittance or Receipt-Book is, for him or them that receive Moneys of you, to give their Receipt therein for the same, and to express for whose use, or upon whose Account the same is received, expressing at the beginning thereof the Date of the Year, and the Day of the Month wherein such Money was paid and received.

## CHAP. VII.

### *The Book of Charges of Merchandice.*

**T**He Book of Charges of Merchandice, is that wherein is to be entred the Charge of every Commodity bought or received, sold or shipped, whether for proper Factorage, or Company Account, &c. Writing down the Year, Month, and Day of the Month, wherein such particular Charge was paid, setting down the several

veral Accompts of those Commodities by themselves, and when the Total Charge of them is completed, you are to frame a parcel thereof, and transfer the same into your Cash-Book, as brief and formally as you can possibly, making therein a Reference to the Folio of the said Book of Charges for the Particulars thereof.

---

## CHAP. VIII.

### *The Book of Household Expences.*

**I**N the Book of Household Expences, is to be kept an Account of what is daily expended in House-keeping, which may be Weekly or Monthly summed up, and transferred to the Account of Cash. This Book is necessary for Merchants and Factors to know their Yearly Expences, and ought to be kept as a petty Cash-Book by any Youth, to acquaint him with the manner of keeping the Cash-Book.

---

## CHAP. IX.

### *The Copy-Book for Letters.*

**I**N the Copy-Book for Letters, is to be inserted the Copies of such Letters as you send abroad concerning your Merchandice, putting before the beginning of each Letter the Person's name to whom it was sent, and by whom, or which way it was sent, and when you have received an Answer, express in the end of your Letter the Date of that which came for an Answer; and in the Margent of this Book you may make brief Notes of all the most material Business therein contained. And likewise when you receive Letters, it will be necessary to indorse on the backside thereof the Date of it, and the Person's name it came from, and the name of the place where it was dated,

the

the time that you received it, and by what Conveyance it came; as also the most material Points therein contained, and when you return an Answer to any Letter, note upon that Letter the time of Answer to it, and although this may seem a troublesome and unnecessary work, yet you will find it of very great conveniency for the dispatch of Business, and for the preventing of errors and mistakes, that may oftentimes arise through the neglect thereof.

---

## C H A P. X.

*The Remembrance or Note-Book.*

**T**His is a small Pocket-Book, wherein to insert such Business as you are to go about, briefly, to help the Memory: This little Book is of great use to such Merchants as have a multitude of Business daily to go through, of which some part may probably be neglected through forgetfulness, if not herein inserted, and when any such Business is performed or finished, you may expunge that Note, or make some private mark, whereby you may know that such Business is performed.

---

## C H A P. XI.

*The Book of Factories and Invoyses.*

**I**N the Book of Factories and Invoyses are to be written the Copies of all Factories, or invoyses of all sorts of Merchandice Shipt for your Accompt, or for the Accompt of any other Person, with the Charges thereof, beginning on the left side, and so continuing throughout the whole Book, leaving the right side fair and unwritten, to the end that upon every particular Advice from your Factor or Correspondent, advertising the Sale of such Goods or Merchandices,



chandises, you may over against the said Goods shipped, express the sale thereof, as also all such other material Points concerning those Goods or Merchandice, as shall be thought necessary, or convenient, making therein a Reference to the Letter or Receipt, by which means you are enabled to accompt by his Letters whensoever he shall bring or send home his Accompts, and thereby certainly know whether his said Accounts and his said Letters agree, which they certainly ought to do in every Particular. Such a Book as this may likewise be kept by Factors for their Principals.

## CHAPTER XII.

*How to begin and carry on your Journal, and how to take an Inventory of your Estate, or Stock.*

I. **B**Efore you begin your Journal, you ought to take an Inventory of your whole Estate, or Stock; beginning with these Words, *viz. In the Name of God, Amen, An Inventory taken, &c.* naming the Day of the Month, and the Date of the Year, as you see in the beginning of the following practical Journal, therein setting down your whole Estate, beginning first with your ready Money, and proceeding with your Goods and Wares, which you have of your own, and Voyages for Wares, or Merchandice ship'd out, and all those indebted to you, either for your particular Accompt, or that of Company, all which you shall make Debtor to your own name, or else to Stock; but it is usual, and most Merchant like, to make every thing Debtor to Stock. As suppose you have 1000 l. in Cash, it must be entred thus, *Cash Debtor to Stock* in the Sum of 1000 l. for so much Money at this Day resting in Cash; if you have Pepper or any other Commodity remaining by you unfold, enter that in your Inventory thus, *Pepper Debtor to Stock* in the Sum of so much Money, and is for so many Bags, naming their Number and Content.

And suppose there hath been ship'd for *Hamburgh* 120 Kerslies of several sorts, it ought to be entred in the Inventory thus, *viz.*

*Voyage to Hamburgh Debtor to Stock* in the Sum of 260 l. for 120 Kerslies ship'd, &c: *viz.*

60 Hamshires,



## Clavis Commerciali.

|    |                            |           |
|----|----------------------------|-----------|
| 60 | Hampshires, at 48 s. each  | 144:00:00 |
| 40 | Northerns, at 41 s. each   | 82:00:00  |
| 20 | Devonshires, at 34 s. each | 34:00:00  |
|    |                            | 260:00:00 |
|    |                            | l. s. d.  |

And likewise if any Person is indebted to you upon Bill, Bond, or otherwise, make him Debtor to Stock. As suppose *Andrew Collet* to owe 140 l. upon Bill, it must be entred in the Inventory thus, viz.

*Andrew Collet Debtor to Stock upon Bill payable,* } 140 l.  
*June 24 next* \_\_\_\_\_

II. But to avoid a needless and unnecessary Repetition of the Words (*Debtor to Stock*) in your Inventory at the expressing of every Particular, it is sufficient, and every jot as intelligible, and more commendable; to have it only exprest once, and that immediately after the Title of your Inventory, thus, viz.

Sundry Accompts do owe, or are *Debtor to Stock* in the Sum of so much Money, (expressing your whole Estate in one Sum, and is for so much ready Money, and Wares remaining in my House, and Debts owing to me, as by the following Particulars, &c. as you see in the following Inventory.

III. And contrariwise, if you are any thing indebted upon Bill, Bond, or otherwise, you are to make Stock Debtor to each Person for the particular Sum, beginning thus, viz.

Stock oweth or is *Debtor* to sundry Accompts in the Sum of so much Money (naming the whole Sum that you are indebted,) and then proceed to the Particulars, as you see in the following Inventory.

IV. When the Inventory is finished, you are to proceed in entring into your Journal each days Business; and here note that every parcel you enter into your Journal hath two Denominations, viz. the one is Debtor, and the other Creditor; the Debtor is the Commodity, Money, or Merchandice, which you have bought, borrowed, or received, or it is he that buyeth, borroweth, or receiveth of you; and the Creditor is the Person of whom you buy, borrow, or receive Money, or Wares, or it is the Commodity or Money which you sell, lend, or deliver, as more at large you may see in the 19 Chapter. And whatsoever is entred herein ought to be done very formally, and fair,

chandices, you may over against the said Goods shipped, express the sale thereof, as also all such other material Points concerning those Goods or Merchandice, as shall be thought necessary, or convenient, making therein a Reference to the Letter or Receipt, by which means you are enabled to accompt by his Letters whensoever he shall bring or send home his Accompts, and thereby certainly know whether his said Accounts and his said Letters agree, which they certainly ought to do in every Particular. Such a Book as this may likewise be kept by Factors for their Principals.

## BOOK THE XII.

*How to begin and carry on your Journal, and how to take an Inventory of your Estate, or Stock.*

I. **B**Efore you begin your Journal, you ought to take an Inventory of your whole Estate, or Stock; beginning with these Words, *viz. In the Name of God, Amen, An Inventory taken, &c.* naming the Day of the Month; and the Date of the Year, as you see in the beginning of the following practical Journal, therein setting down your whole Estate, beginning first with your ready Money; and proceeding with your Goods and Wares, which you have of your own, and Voyages for Wares, or Merchandice ship'd out, and all those indebted to you, either for your particular Accompt, or that of Company, all which you shall make Debtor to your own name, or else to Stock; but it is usual, and most Merchant like, to make every thing Debtor to Stock. As suppose you have 1000 *l.* in Cash, it must be entred thus, *Cash Debtor to Stock* in the Sum of 1000 *l.* for so much Money at this Day resting in Cash; if you have Pepper or any other Commodity remaining by you unfold, enter that in your Inventory thus, *Pepper Debtor to Stock* in the Sum of so much Money, and is for so many Bags, naming their Number and Content.

And suppose there hath been ship'd for *Hamburgh* 120 Kerlies of several sorts, it ought to be entred in the Inventory thus, *viz.*

*Voyage to Hamburgh Debtor to Stock* in the Sum of 260 *l.* for 120 Kerlies ship'd, &c: *viz.*

60 *Hamsches,*

|    |                            |           |
|----|----------------------------|-----------|
| 60 | Hamshires, at 48 s. each   | 144:00:00 |
| 40 | Northerns, at 41 s. each   | 82:00:00  |
| 20 | Devonshires, at 34 s. each | 34:00:00  |
|    |                            | 260:00:00 |

And likewise if any Person is indebted to you upon Bill, Bond, or otherwise, make him Debtor to Stock. As suppose *Andrew Collet* to owe 140<sup>l</sup>. upon Bill, it must be entred in the Inventory thus, viz.

*Andrew Collet Debtor to Stock upon Bill payable,* } 140<sup>l</sup>.  
*June 24 next* \_\_\_\_\_

II. But to avoid a needless and unnecessary Repetition of the Words (*Debtor to Stock*) in your Inventory at the expressing of every Particular, it is sufficient, and every jot as intelligible, and more commendable; to have it only exprest once, and that immediately after the Title of your Inventory, thus, viz.

Sundry Accompts do owe, or are *Debtor to Stock* in the Sum of so much Money, (expressing your whole Estate in one Sum, and is for so much ready Money, and Wares remaining in my House, and Debts owing to me, as by the following Particulars, &c. as you see in the following Inventory.

III. And contrariwise, if you are any thing indebted upon Bill, Bond, or otherwise, you are to make Stock Debtor to each Person for the particular Sum, beginning thus, viz.

Stock oweth or is *Debtor to* sundry Accompts in the Sum of so much Money (naming the whole Sum that you are indebted,) and then proceed to the Particulars, as you see in the following Inventory.

IV. When the Inventory is finished, you are to proceed in entring into your Journal each days Business; and here note that every parcel you enter into your Journal hath two Denominations, viz. the one is Debtor, and the other Creditor; the Debtor is the Commodity, Money, or Merchandice, which you have bought, borrowed, or received, or it is he that buyeth, borroweth, or receiveth of you; and the Creditor is the Person of whom you buy, borrow, or receive Money, or Wares, or it is the Commodity or Money which you sell, lend, or deliver, as more at large you may see in the 19 Chapter. And whatsoever is entred herein ought to be done very formally, and fair,

Merchant like, without blotting, rasing, or interlining; and every thing therein exprest ought to be done neatly, and concisely, without the vain Repetition of superfluous Words: Therefore it is not convenient that any one not well skilled in the Art of Book-keeping, should have any thing to do therein; therefore in the first place you ought well to consider the nature of every Parcel before you begin to enter it, that is to say, what ought to be charged, or made Debtor, and in the second place you are to consider what Account or Accompts are to be discharged, or made Creditor, which thing, being well considered, you cannot easily commit an Error in your Entry.

## CHAP. XIII.

*Of the Famous Accompt of Lucrum & Damnum, or Profit and Loss, and how the same is to be ordered in the Ledger.*

**I**T is not only very convenient, but it is absolutely necessary, that in some one place of your Ledger you keep a particular Account of *Profit and Loss*, both Debtor and Creditor, as in other Accounts; on the Debtor side thereof must be written whatsoever Loss you sustain, and on the Creditor side must be expressed whatsoever is gained, and this is of most excellent use when you come to Balance your Book, that is, your Ledger, (as shall be shewed by and by) and likewise in several other Cases: as for instance,

Suppose I receive a Sum of Money with an Apprentice, or a Legacy by the death of a Friend, or pay money before it be due, being allowed rebate, &c. this is all clear gain, and Cash must be made Debtor for the Money received, and the Account of Profit and Loss must be Creditor, wherefore write it on the Creditor side of Profit and Loss, thus.

| 1685. |    | Profit and Loss Creditor.   |   | P. |     |    |
|-------|----|---|---|----|-----|----|
|       |    |   |   | l. | s.  | d. |
| June  | 24 | By Cash received with my Apprentice }<br>Job Johnson, the Sum of 120 l. — } | — | 2  | 120 | 00 |

And here note by the way, that your Ledger must both on the Debtor and Creditor sides be ruled as you see above, the first Column being for the name of the Month, the second for the day of the Month, the third is for the whole Business to be expressed in; in the fourth, wherein is placed the Letter P, is to be inserted the number of the Page in the Ledger, where the same thing is entred Debtor or Creditor, viz. If it be on the Debtor side, it sheweth where the same thing is entred Creditor; and if it be on the Creditor side, the number in that Column directeth to the Page of the Ledger, where the same thing is entred Debtor, as in the last Example, where you see the number 2, which sheweth that the Account of Cash is in Page 2 of the Ledger, where the said 120 l. is entred Debtor to Profit and Loss.

Again, For all Moneys paid out where there is no return of any thing for the same, as Moneys given with an Apprentice, with a Daughter in Marriage, Money allowed or paid upon Rebate, for Money received before it be due, or for Moneys received short, by Composition with an insolvent Debtor, &c. Profit and Loss must be made Debtor; as for Instance,

Suppose Joseph Twyford be indebted to me 50 l. for Leather, and he proving insolvent, is willing to compound with me, and to pay me 10 s. in the Pound, which I accept of, and give him a general discharge for the whole Debt, it is certain that he is no longer indebted to me, therefore ought he to be discharged in my Ledger, and be made Creditor by Cash for 25 l. received, and by Profit and Loss for 25 l. more abated him by Composition; now the Account Debtor of Profit and Loss stands thus;

| 1685. |    | Profit and Loss Debtor.  |  | P. |     | L. |    | s. |  | d. |  |
|-------|----|--|--|----|-----|----|----|----|--|----|--|
| June  | 30 | To Joseph Twyford by abatement of }<br>25 l. in 50 l. by Composition—} |  | 4  | 025 | 00 | 00 |    |  |    |  |

See the Account of Profit and Loss in the 10th Folio of the Ledger.

How to Balance the Account of Profit and Loss shall be shown, when we come to give Instructions for the general Balance of the whole Ledger; which is in Chap. 16.

## C H A P. XIV.

*How to Balance any Accompt full written, and to remove the same to another Folio.*

I. **I**T many times happeneth in Book-keeping, that in continuance of time an Accompt may be full written, that is to say, there is so much entred either on the Debtor or Creditor side, that there is not room left for the Entry of any more; then in such case sum up the Debtor side, and likewise the Creditor side, and see how much the one exceeds the other, and the difference place on the contrary side, over against that side whereon the excess lieth, with the Letter (R) placed before it, signifying a *Rest*, so that the said Accompt will then be balanced, therefore carry the said excess to the next void Leaf, and there enter the said *Rest*, not on the same side, but on the contrary; as suppose, that in some one Accompt full written, the Debtor side exceedeth the Creditor, then are you to place the excess on the Creditor side to balance the old Accompt; and to begin the new Accompt, enter the said excess on the Debtor side, saying (after such an Accompt is entred Debtor) to *Rest* as in Folio (naming the Folio from whence you bring the Accompt) and then entring the Sum in its proper Column or Columns.

II. And if in summing up any old Accompt or Accompts full written, the Creditor side exceeds the Debtor, then you are to place the excess on the Debtor's side with the Letter (R) before it, to balance the old Accompt, and then in the new Accompt enter the said excess on the Creditor side, referring to the Folio of the old Accompt.

## C H A P. XV.

*How to correct an Error committed in the Ledger, by placing any Parcel to a contrary Accompt.*

**I**T may sometimes happen that a good Book-keeper may commit an Error, by placing one or more Journal Parcels to a contrary Accompt in the Ledger, not through want of Judgment, but by a mistake,



mistake, viz. sometimes that may be placed on the Debtor's side, in an Account, which ought to be entered on the Creditor side; and contrariwise that may be placed on the Creditor side, which ought to have been entered on the Debtor side; and also it may happen through mistake, that an Entry may be made under a false Title, that is to say, it may be entered to the Account of *Johnson*, when it ought to be entered to the Account of *Herbert*. Or it may be entered to the Account of *Broad-cloth*, when it ought to be entered to the Account of *Ketlies*, &c. Therefore to correct such an Error, understand that, if a Parcel be entered in the Debtor, which ought to be in the Creditor, then make this mark (+) against it, or else write against it the word (*Error*) to signify such an Entry to be erroneous; and then to balance the said Error, write or enter the same Parcel (or its value) on the Creditor side, saying *by Error per contra*, or, *by Error in Debtor*, expressing the value in its proper place, and then enter the same Parcel on the Creditor side, as if no such Error had been committed; thus have you corrected an Error, without blotting, rasing, or interlining. Likewise if a Parcel be entered on the Creditor side, which ought to have been entered on the Debtor side, then make (+) the said mark against it, or else write against it the word (*Error*); and then to balance it on the Debtor side, write, *to Error per contra*, expressing the value; and then enter the same Parcel on the Debtor side, as if no such Error had been committed, and the work is done.

Also if a Parcel be entered to a wrong Account, either on the Debtor or Creditor side, make (+) the said mark, or write the word (*Error*) against it, to signify it to be erroneous, and then on the side against it, enter it again, saying, *To*, or, *By Error per contra*, expressing the value of the Parcel in the proper Column, and then enter the said Parcel where it ought to be entered, as if no such Error had been committed, and the work is done.

## CHAP. XVI.

*How to Balance the old Ledger, and to draw an Inventory from the same in order to begin a new Book.*

- I. **VV**hen your old Ledger is full written, or at any other time whensoever you are minded to begin new Books (as many

any eminent Merchants, who begin new Books once a year) then in the first place take a clean sheet of Paper and crease it in the middle, or draw a line down the middle of the Folio, so that then it presents itself with two faces before you, on the left side of which make Balance Debtor, and on the right side thereof enter Balance Creditor; then begin at the beginning of your Ledger, (only reserving the Accompt of *Stock*, and the Accompt of *Profit and Loss* till the last) and proceeding with every Accompt in order to the end of the same, make even all Accompts of Men, Wares, Factories, and Voyages, and in every Accompt of Wares, see what Wares are remaining unsold; if all be sold, so that none remain, then sum up the Debtor side, and also the Creditor side, placing the said Sums in a piece of waste paper, then observe whether the Sum on the Debtor, or Creditor side be the most, if the Creditor side be most, then is their gained by that Accompt so much as the excess is, which said excess place on the Debtor side of the same Accompt, making it Debtor to Profit and Loss, in these words, *To Profit and Loss gained*, expressing the day of the Month, and the Sum, and also enter the same on the Creditor side of Profit and Loss, as in the Accompt of Nutmegs, in Folio 4 of the following Ledger; but if (after you have summed each side up) the Sum of the Debtor side be greater than that on the Creditor side, then so much as the excess is, so much is lost by that Accompt, which said excess must be placed on the Creditor side of the said Accompt, in these words, *By Profit and Loss, lost by this Accompt*, expressing the day of the Month, and the Sum, and likewise enter the same in the Accompt of Profit and Loss on the Debtor side.

11. But if in an Accompt of Wares they are not all sold, then see what they are that remain unsold, and enter them on the Creditor side of the same Accompt, in these words, *By Balance to be placed to the next Accompt*, naming the day of the Month, and the Sum which they they cost; then enter the same on the Debtor side to Balance, in the sheet of Paper before mentioned, which being done, sum up the Debtor and Creditor side of the same Accompt, and place their Sum in a waste piece of Paper, as is before directed, then observe which Sum is the greatest; if the Sum on the Creditor side is most, then so much as the excess is, so much is gained by that Accompt, and must be placed on the Debtor side of the same Accompt, in these words, *To Profit and Loss gained*, and likewise make Profit and Loss Creditor by the same Accompt, as before; see the Accompt of Broad-cloth in Folio 2 of the following Ledger.

III. But



III. But if after you have placed the remaining Wares, as is before directed, and also summed up the Debtor and Creditor sides, the excess lieth on the Debtor side, then so much as the excess is, so much is already lost by that Accompt, and must be entred on the Creditor side of the same Accompt, in these words, *By Profit and Loss, lost by this Accompt*, naming the day of the Month, and the Sum; likewise make Profit and Loss Debtor to that Accompt in the like Sum.

Likewise *even* the Accompts of *Interest* and *Insurance Reckoning*, and carry the foot thereof to Profit and Loss; *even* also your Cash, and carry the foot thereof to Balance; carry (after you have *evened* each Accompt) all the Debts owing by you, to the Creditor side of Balance, and all the Debts owing to you, to the Debtor side of Balance: Thus having *evened* all the Accompts of Men, Wares, Voyages, Factories, &c.

IV. Then *even* also the Accompt of Profit and Loss, and carry the foot of it to Stock, *viz.* If there be gain, then carry it to the Creditor side, if Loss, to the Debtor side of Stock; for whatsoever is gained, by so much the more is the Stock increased, and whatsoever is lost, so much is the Stock diminished.

V. Lastly, *even* the Accompt of *Stock*, and the foot thereof carry to the said Accompt of Balance, and then sum up the Accompt of Balance, and if the Debtor and Creditor sides are equal, or *even*, then hath your Accompt been truly kept, otherwise not, and then the trouble that ensueth to the Book-keeper upon such an Error, as a false Balance, is almost incredible to all, except to those that know the same; for to find out where the Error lieth, he must get another Person to help him to examine every particular, and to that end let him take the Journal, and the Book-keeper the Ledger; and let him that hath the Journal direct you to the Folio of the Ledger where each particular Parcel is entred, and where you find them agree, give a private mark, such as a Point or Prick over the Pounds, or any other mark for your memory that may not deface or blemish the Book; proceed thus from the beginning of the Journal, gradually till you have found out the Error, and if when you have thoroughly examined every Parcel in the Journal, you find every thing truly entred in the Ledger, then run over your Ledger again, trying what Entries you can find that have not the private mark given them for a Concordance with the Journal, (for there are many Entries in the Ledger, which are not at all in the Journal, as Rests posted to *Balance*, and to *Profit and Loss*) and if you find any Entry either on the Debtor or Creditor sides, that

have been posted out of the Journal, and hath not the said private mark given it, then you may perceive there is an Error committed, and must be rectified, *secundum Artem*.

Note, that the Money remaining in your hands, and the Debts owing to you, must always Balance, or make even your neat *Stock*, and the Debts which are owing by you.

Note also that the balancing of the Ledger (especially if it be any thing large, as it usually is) will take up considerable time, during which you are not to enter any new Business in the old Books, but enter whatsoever happeneth into the new *Memorial*, or *Waste-Book*, except you have no new Books provided, and in that case you are to enter all Business a-part by it self, in some waste Leaf, or some empty Quire, or the like, till you have gotten new Books, and then therein enter the same.

## C H A P. XVIII.

### *How to keep the Account of a Retailing Shop.*

**I**N many times happens that a Merchant keepeth a Retail Trade going, and for that intent and purpose hath a Shop furnished with Commodities; therefore to the intent that a just Account may be kept of what Wares are put therein, and of what Wares are sold by Retail out of the same, the best way is to make *Retail Account Debtor*, or else to make the *Shop Debtor* to such Wares or Goods as are put therein, if the said Goods are before entred in your Books; but if they are bought with ready Money, or upon time, and before they are entred in your Books, they are sent or delivered into the Retailing Shop, then make *Shop Debtor to Cash*, if paid for present; or *Shop Debtor to the selling man*, if bought upon time; there are some that instead of making the *Shop Debtor*, make the *Fore-man of the Shop Debtor* for all Commodities put therein, which cannot be justifiable without the good will or consent of him who is the Fore-man, therefore beware that you (in such a case) make no one Debtor in your Books without the real knowledge and consent of the Person himself: Then for what Moneys you receive for Goods sold in the Shop, put it into a Till or Chest by it self, and once a Week, or at any other time as you think it convenient, put it into your Cash, and make Cash Debtor to the said Shop,

Shop, and make Shop Creditor by Cash for the value of the Sum; and if you sell Goods out of the said Shop for time, then make the *buying man Debtor to Shop*, and make Shop Creditor by the *buying man*; also you are to take notice that what necessary Implements you buy for the use or service of the Shop, such as Scales, Weights, and Measures, &c. for all such make the *Shop Debtor*, or else make him Debtor into whose charge you commit the same, by drawing an Inventory thereof with his own hand, or else another doing the same by his consent.

Thus may you at any time with a little pains, having your Accompts duly rectified, find whether you gain or lose by the said Retail Accompt, and how much.

## CHAP. XIX.

Containing such Rules as are sufficient for the entring of all Parcels Debtor and Creditor, in all the Cases whatsoever that can happen in the whole course of a Merchant's Dealing, whether in Proper Factorage, or Company Accompts, Domestick or Foreign.

**B**efore I come to lay down the said Rules, I shall give you a general Rule for all Accompts, and for all Cases, and then come to the particular Rules, which may indeed serve for an Exposition of the said general Rule.

*The General Rule for all Accompts.*

All Things received, or the Receiver, must be charged, or made Debtor; and contrariwise, all Things delivered, or the Deliverer must be discharged, or made Creditor.

*The foresaid General Rule explained by 100 Propositions, appropriated to the several Cases incident to Accompts, each Proposition being illustrated by an Example.*

## S E C T. I.

## Concerning Proper Accounts in Domestick Affairs.

PROP. 1. Money received that is due to me by Bond, Bill, or otherwise.

|   |   |
|---|---|
| <p><i>Cash Debtor</i><br/>To the Person upon whose Account it was paid, for the Sum received.</p> | <p><i>Paying-man Creditor</i><br/>By Cash for the Sum received.</p> |
|---|---|

*Example.*

Received of *John Robinson* the Sum of 120 l. for Goods formerly sold to him, how must this be placed to Account?

*Answer.*

|  |  |
|--|--|
| <p><i>Cash Debtor</i><br/>To <i>John Robinson</i> in the Sum of 120 l. received of him, &amp;c. — 120 l.</p> | <p><i>John Robinson Creditor</i><br/>By Cash received — 120 l.</p> |
|--|--|

*Note,* Let the Money be received upon what Account soever, whether in full or in part of a Debt, or if it be borrowed, so it be not taken at Interest, yet the Entry of it is in every respect the same with the foregoing Example.

PROP. 2. Money paid by me, that is due to another upon Bond, Bill, or otherwise.

|   |  |
|---|--|
| <p><i>The Receiver Debtor</i><br/>To Cash for the Sum paid.</p> | <p><i>Cash Creditor</i><br/>By the Receiver, &amp;c.</p> |
|---|--|

*Example.*

Paid Captain *Twyford* in full of his old Debt the Sum of 134 l. how ought this to be placed to Account?

*Answer.*

|   |   |
|---|---|
| <p><i>Captain Twyford Debtor</i><br/>To Cash in the Sum of 134 l. paid him in full — 134 l.</p> | <p><i>Cash Creditor</i><br/>By Captain <i>Twyford</i>, &amp;c. 134 l.</p> |
|---|---|

*Note,* In this case likewise, let the Sum paid be upon what Account soever, whether in full, or in part of a Debt, or if it be lent, so that it is not lent to Interest, yet is the Entry of it to be the same, as in this last Example.

PROP. 3.

PROP. 3. Money received for Wares sold.

This Proposition hath two Cases, viz. either the Money is received as soon as the Wares are sold, or else it is for Wares formerly sold.

First, if the Money received, be for the Wares as soon as they are sold, or delivered, that is to say, before the Party that bought them, is made Debtor in my Books for the same; then

|   |                           |
|---|---------------------------|
| <i>Cash Debtor</i>                                  | <i>Wares Creditor</i>     |
| To the Wares that are sold for<br>the Sum received. | By Cash for the same Sum. |

*Example.*

Sold to Robert Curtis 12 pieces of Broad cloth, at 36 *l.* 14 *s.* per piece, which in all amounts to the Sum of 440 *l.* 8 *s.* which said Sum I have received upon the delivery of the said 12 pieces of Broad-cloth, how ought the same to be stated?

*Answer.*

|  |   |
|--|---|
| <i>Cash Debtor</i>   | <i>Broad-cloth Creditor</i>   |
| To Broad-cloth in the Sum of<br>440 <i>l.</i> 8 <i>s.</i> for 12 pieces sold to Robert<br>Curtis at 36 <i>l.</i> 14 <i>s.</i> per piece, | By Cash 440 <i>l.</i> 8 <i>s.</i> for 12 pieces<br>sold Robert Curtis at 36 <i>l.</i> 14 <i>s.</i> per<br>piece, ———— 440 <i>l.</i> 8 <i>s.</i> |
| ————— 440 <i>l.</i> 8 <i>s.</i>  |   |

Secondly, But if the Money received be for Wares formerly sold, and the paying man is entred a Debtor in your Books for the same, then ought he to be discharged, and the Entry will be the same with the Example under the first Proposition, and therefore needs no other Example.

PROP. 4. Money paid for Wares bought.

This Proposition likewise containeth two Cases, for either the Money is paid for the Wares as soon as they are received, or else it is paid for Wares formerly bought, and received.

First, if the Money be paid for Wares content, that is to say, before the selling man is made a Creditor in my Books for the same, then must the Entry be made as followeth, viz.

|                            |                           |
|----------------------------|---------------------------|
| <i>Wares bought Debtor</i> | <i>Cash Creditor</i>      |
| To Cash for the Sum paid.  | By Wares in the like Sum. |

*Example.*

**Example.**

Suppose I buy of John Packer, a dozen of Coats at 15 s. per Hat, for which I pay him upon his delivery of the said Hats to me, that is to say, before I have entered him Creditor in my Books for the same; how ought this Example to be booked?

**Debtor** **Credit**

To Cash in the Sum of 216 l. for 24 dozen of Casters bought of John Peeling at 15 s. per Hat, amounts to ————— 216 l.

By Hats, 216 l. for 24 dozen of Casters, &c. ————— 216 l.

Secondly, But if the Money be paid for Wares formerly bought, that is to say, for Wares that stand in your Books Debtor to the selling man, then is the Entry the very same with the Example under the second Proposition foregoing, to which you are referred.

PROP. 5. *Money received by Assignment.*

Cash Debtor

To the Person upon whose Ac-  
count I receive the Money by  
Assignment, for the Sum received.

### The Assignor's Creditor

By Cash in the same Sum.

**Example.**

John Drwing is indebted to me in the Sum of 28 l. and he giveth me an Assignment to receive the same of John Perkes, which the said Perkes payeth me upon demand; how must this be entred?

Cash Debtor

To John Urwing in the Sum of  
28 l. received by Affignation of  
Mr. John Benkes ~~\_\_\_\_\_~~ 2814

**John Urwing *Creditor***

By Cash received by Assignment

Mr. John Berkes 284 of Mr. John Perkes 287

PROP. 6. *Money paid to a Creditor by Assignment upon a Debtor.*

The Person to whom I make the Assignment, must be made Debtor to the Person upon whom the Assignment is charged.

**Example.**

I am indebted to True Blue, in the Sum of 30¢ and Andrew Staying is indebted to me in the like Sum; now when True Blue demands me for his



his 50 l. that is due to him, I give him an Assignment upon *Andrew Stayning* to receive it of him; which he accepteth; how must this be entered to Account?

*Answer.*

|   |   |
|---|---|
| <p><b>True Blue Debtor</b><br/>To <i>Andrew Stayning</i> in the Sum of 50 l. for my Assignment upon Ditto <i>Stayning</i> for the same--50 l.</p> | <p><b>Andrew Stayning Creditor</b><br/>By <i>True Blue, &amp;c.</i> — 50 l.</p> |
|---|---|

**PROP. 7.** Money paid to another by the Assignment of a Creditor.

The Person who makes the Assignment must be made Debtor to Cash for the Sum paid.

*Example.*

Suppose I am indebted to *James Gopp* in the Sum of 50 l. and he ordereth the payment thereof by Assignment to *Richard Woolrich*, which I have paid upon demand; how ought this to be stated?

*Answer.*

|   |   |
|---|---|
| <p><b>James Gopp Debtor</b><br/>To Cash in the Sum of 50 l. paid to <i>Richard Woolrich</i>, by Assignment of Ditto <i>Gopp</i> — 50 l.</p> | <p><b>Cash Creditor</b><br/>By <i>James Gopp, &amp;c.</i> — 50 l.</p> |
|---|---|

**PROP. 8.** Money taken at Interest.

This Proposition requireth two Journal Entrances, viz.

|  |   |
|--|---|
| <p><b>Cash Debtor</b><br/>To the Party that lent the Money for the Principal, and Interest reckoning Debtor<br/>To the Party that lent the Money for the Interest agreed upon.</p> | <p><b>The lending man Creditor</b><br/>By sundry Accounts for the Principal and Interest.</p> |
|--|---|

*Example.*

Received of *Thomas Corbett* the Sum of 100 l. for one year, for which I am to pay him Interest at 6 per Cent. per Annum; how ought this Example to be entered?

*Answer.*



|  |   |
|--|---|
| <i>Answer.</i>   | <i>Answer.</i>  |
| <i>Cash Debtor</i>   | <i>Thomas Corbett Creditor</i>  |
| To Thomas Corbett in the Sum of 100 l. received of him at Interest, at 6 l. per Cent. &c. 100 l. | By sundry Accompts in the Sum of 106 l. for 100 l. received of him at Interest, at 6 l. per Cent. |
| <i>Interest reckoning Debtor</i>   |   |
| To Thomas Corbett, 6 l. for the Interest of 100 l. for a year — 6 l.                             | <hr/> 106 l.  |

*Note.* It is customary with many Accomptants to keep no Accompt at all of *Interest reckoning*, but instead thereof to enter the Interest of Money to the Accompt of *Profit and Loss*, and indeed it is every whit as commendable, as that of placing it to *Interest reckoning*, except the Party deal very much therein, and then indeed it will be necessary to keep a particular Accompt of Interest.

PROP. 9. Money lent out at Interest.

This Proposition is the converse of the former, and requireth likewise two Journal Entrances.

|  |   |
|--|---|
| <i>Borrowing man Debtor</i>                        | <i>Cash Creditor</i>  |
| To sundry Accompts for the Principal and Interest. | By the borrowing man for the Principal, and<br><i>Interest reckoning Creditor</i> |
|  | By the borrowing man for the Interest.  |

*Example.* Lent to John Jolley the Sum of 150 l. for 12 Months, for which I am to receive Interest at 6 l. per Cent. per Annum; I demand how this ought to be placed to Accompt?

|   |  |
|---|--|
| <i>Answer.</i>  | <i>Answer.</i>   |
| <i>John Jolley Debtor</i>   | <i>Cash Creditor</i>   |
| To sundry Accompts in the Sum of 159 l. for 150 l. lent him, at 6 l. per Cent. per Annum. | By John Jolley lent at Interest, 150 l.  |
|   | <i>Interest reckoning Creditor</i><br>By John Jolley in the Sum of 9 l. for the Interest of 150 l. at 6 l. per Cent. |

PROP. 10. Interest Money paid, the Principal continued.

This Proposition requireth two Journal Entrances, viz.

|                                |                      |                                |
|--------------------------------|----------------------|--------------------------------|
| <i>Debtor the Party</i>        | <i>First,</i><br>and | <i>Cash Creditor</i>           |
| To Cash for the Interest paid, |                      | By the Party for the same Sum. |

|                                  |                         |                               |
|----------------------------------|-------------------------|-------------------------------|
| <i>Interest reckoning Debtor</i> | <i>Secondly,</i><br>and | <i>The Party Creditor</i>     |
| To the Party for the Interest,   |                         | By Interest reckoning for the |
| which is coming on to be due.    |                         | same Sum.                     |

*Example.*

Paid to *Thomas Corbett* the Sum of 6 *l.* for the Interest of 100 *l.* for one year, the Principal being continued still in my hands; how ought this to be entred to Accompt?

*Answer, First,*

|  |   |
|--|---|
| <i>Thomas Corbett Debtor</i>           | <i>Cash Creditor</i>                            |
| To Cash in the Sum of 6 <i>l.</i> paid |   |
| him for the Interest of 100 <i>l.</i>  | By <i>Thomas Corbett, &amp;c.</i> — 6 <i>l.</i> |

*And then secondly,*

|   |  |
|---|--|
| <i>Interest reckoning Debtor</i>                  | <i>Thomas Corbett Creditor</i>         |
| To <i>Thomas Corbett</i> in the Sum of            |  |
| 6 <i>l.</i> for the Interest of 100 <i>l.</i> due | By Interest reckoning, &c. 6 <i>l.</i> |
| at the end of twelve Months.                      |  |

This way of entring the foresaid Proposition is usually practised amongst those who are accounted able Accomptants, and indeed it is very reasonable: For,

If I borrow of *Thomas Corbett* 100 *l.* to pay him 6 per Cent. per Annum Interest, I make my self Debtor in my Books to him in the Sum of 106 *l.* that is to say; as soon as I receive the Principal, I make Cash Debtor for that, viz. 100 *l.* and Interest reckoning is Debtor 6 *l.* for the Interest, as in the eighth Proposition.

Then at the end of 12 Months, if I pay him 6 *l.* for the Interest that is due to him, I enter him in my Books Debtor to Cash for the same; and because I intend the Principal shall continue 12 Months longer in my hands, therefore I must place to Accompt the Interest that will become due at the end of the next year, making Interest reckoning Debtor, and *Thomas Corbett* Creditor for the same; so that if the Accompt at the end of the next year comes to be even'd or balanced, it will

E

be

be found that I am indebted to *Thomas Corbett* in the Sum of 100 l.

But there may be just half the pains spared in entering of the foregoing Example, and it may be as well performed at one Journal Entrance, as at two; that is to say, when I pay Interest Money, and continue the Principal in my hands, then I may enter it thus, viz.

|                                  |     |                            |
|----------------------------------|-----|----------------------------|
| <i>Interest reckoning Debtor</i> | and | <i>Cash Creditor</i>       |
| To Cash for the Sum paid, &c.    |     | By Interest reckoning, &c. |

So that there is now as much in my Ledger due to *Thomas Corbett* in his Account, as there would have been, if it had been put down at two Entries, as before, and likewise *Interest reckoning* is charged, and *Cash* is discharged in the same manner, as it would be if there were two Journal Parcels made thereof: Consider well of both ways, and then, *utrum horum magis accipe.*

PROP. II. Money received for Interest, the Principal continued.

This Proposition is the Converse of the former, and is likewise (according to the custom of most Accomptants) booked at two Journal Entrances, viz.

|  |     |                            |
|--|-----|----------------------------|
| <i>Cash Debtor</i>                           | and | <i>Paying man Creditor</i> |
| To the paying man for the received Interest, |     | By Cash for the same Sum.  |

Again secondly.

|  |     |                                     |
|--|-----|-------------------------------------|
| <i>Paying man Debtor</i>                                 | and | <i>Interest reckoning Creditor</i>  |
| To Interest reckoning for the Interest coming to be due. |     | By the paying man for the same Sum. |

Example.

Received of *John Jolley* the Sum of 9 l. for the Interest of 150, at 6 per Cent. per Annum, the Principal being still continued in his hands; how ought this to be placed to Account?

|  |                |  |
|--|----------------|--|
| <i>Cash Debtor</i>   | <i>Ansuer.</i> | <i>John Jolley Creditor</i>                            |
| To <i>John Jolley</i> in the Sum of 9 l. received of him for the Interest of 150 l. at 6 per Cent. |                | By Cash received of him the Sum of 9 l. &c. _____ 9 l. |
|  |                | In   |

In the second place,

|  |   |
|--|---|
| <p><i>John Jolley Debtor</i><br/>                 To <i>Interest reckoning</i> in the Sum<br/>                 of 9 l for the Interest of 150 l.<br/>                 at 6 per Cent. due at the end of<br/>                 12 Months ————— 9 l.</p> | <p><i>Interest reckoning Creditor</i><br/>                 By <i>John Jolley</i> in the Sum of 9 l.<br/>                 for the Interest of 150 l. due 12<br/>                 Months hence.</p> |
|--|---|

But if the nature of this manner of Entry be well considered and understood, it will easily appear that the same may as well be performed at one Journal Parcel, thus, viz.

|  |  |
|--|--|
| <p><i>Cash Debtor</i><br/>                 To <i>Interest reckoning</i> in the Sum<br/>                 of 9 l. &amp;c. ————— 9 l.</p> | <p><i>Interest reckoning Creditor</i><br/>                 By <i>John Jolley, &amp;c.</i> ————— 9 l.</p> |
|--|--|

So is this single Entry as significant every jot, as the former at two Entries.

PROP. 12. To even the Account of Interest reckoning.

Sum up the Debtor and Creditor sides, and carry the Foot thereof to Profit and Loss, viz. If the Excess be on the Creditor side, then make,

|  |   |
|--|---|
| <p><i>Interest reckoning Debtor</i><br/>                 To <i>Profit and Loss</i> for the Foot<br/>                 of the Account.</p> | <p><i>Profit and Loss Creditor</i><br/>                 By <i>Interest reckoning</i> for the same<br/>                 Sum, &amp;c.</p> |
|--|---|

So that you have gained so much by that Account of Interest, as the Foot of it is, if the Excess be on the Creditor side.

But if the Excess be on the Debtor side, then is there so much lost by the Account of Interest, so that you must then make,

|  |   |
|--|---|
| <p><i>Profit and Loss Debtor</i><br/>                 To <i>Interest reckoning</i> for the<br/>                 Foot of the Account, &amp;c.</p> | <p><i>Interest reckoning Creditor</i><br/>                 By <i>Profit and Loss</i> for the same<br/>                 Sum, &amp;c.</p> |
|--|---|

And then so much as the Excess is, so much is there lost by the Account of Interest, vide Chap. 17. Sect. 3. foregoing, and the Account of Interest reckoning in the 7th Page of the following practical Ledger.

PROP. 13. Money received of a Creditor, for which I give him a Discharge for a greater Sum.

*Cash Debtor*  
To the paying man for the Sum  
of him received. And  
*Profit and Loss Debtor*  
To the paying man for the Sum  
abated him.

*Paying man Creditor*  
By sundry Accompts for the  
Sum received, and the Sum abated.

*Example.*

*Nicholas Nemo* having compounded with his Creditors, to pay them 5 s. in the Pound, and he being indebted to me in the Sum of 100 l. at the same rate I have received of him 25 l. for which I have given him a general Discharge; how ought this to be entred to Accompt?

*Answer.*

*Cash Debtor*  
To *Nicholas Nemo* in the Sum of  
25 l. received of him by Composition for 100 l. ——— 25 l.  
*Profit and Loss Debtor*  
To *Nicholas Nemo* in the Sum  
of 75 l. abated him by Composition, in receiving 25 l. for 100 l.  
————— 75 l.

*Nicholas Nemo Creditor*  
By sundry Accompts in the Sum  
of 100 l. ——— 100 l.

PROP. 14. Several Parcels of Wares bought for ready Money.

*Wares bought Debtor*  
(Each in its respective Accompt)  
to *Cash* for the Sum of Money that  
it cost.

*Cash Creditor*  
By sundry Accompts for the  
Sum which all the Goods cost.

*Example.*

Bought of *Barnabas Young* 40 pieces of Cambrick, at 3 l. 15 s. per piece, which is in all 150 l.

More bought of Ditto *Young* 16 pieces of Holland Cloth, containing in all 624 ells Flemish, which makes 374  $\frac{2}{3}$  ells English, at 3 s. 9 d. per ell, which in all comes to 70 l. 4 s.

More bought of Ditto *Young* 36 pieces of *Milan* Fustians, at 3 l. 12 s. per piece, which in all comes to 129 l. 12 s. So that the total value

value of all the said Wares, bought as aforesaid, amounts to 349 *l.* 16 *s.*, for which I have paid him in ready Money; how ought this to be booked?

*Answer.*

Sundry Accompts are Debtor to Cash in the Sum of 349 *l.* 16 *s.* as followeth, *viz.*

*Cambricks Debtor*

To Cash in the Sum of 150 *l.*  
for 40 pieces bought of *Barnabas Young* for ready Money, at 3 *l.* 15 *s.*  
per piece, comes to ——— 150 *l.*

*Holland Cloth Debtor*

To Cash in the Sum of 70 *l.* 4 *s.*  
for 16 pieces, containing in all  
374  $\frac{1}{2}$  ells English, at 3 *s.* 9 *d.* per  
ell, bought of *Barnabas Young* for  
ready Money ——— 70 *l.* 4 *s.*

*Milan Fustians Debtor*

To Cash 129 *l.* 12 *s.* for 36 pieces,  
at 3 *l.* 12 *s.* per piece, bought of  
*Barnabas Young* for ready Money,  
————— 129 *l.* 12 *s.*

*Cash Creditor*

By sundry Accompts, 349 *l.*  
16 *s.* and is for Wares bought of  
*Barnabas Young* for ready Money,  
————— 349 *l.* 16 *s.*

PROB. 15. Several Parcels of Goods sold for ready Money.

*Cash Debtor*

To sundry Accompts for the  
total value of all the Wares sold.

*Wares sold Creditor*

(Each sort under its respective  
Title) by Cash, for the Sum it  
was sold for.

*Example.*

Sold to *John Marsh* the following Wares for ready Money, the whole amounting to 443 *l.* *viz.*

Sold 12 Broad cloths *Worcester Whites*, at 9 *l.* 5 *s.* each, which come  
to ——— 111 *l.*  
More sold Ditto *Marsh 24 Devonshire Kerlies* at 50 *s.* each, come to 60 *l.*  
More sold Ditto *Marsh 170 l.* of Thread, at 32 *s.* per *l.* comes to 272 *l.*

The total value of which amounts to ——— 443 *l.*

How must this Example be placed to Account?

*Answer.*

Answer.

Cash Debtor

To sundry Accompts 443 l. for  
Wares sold John Marsh for ready  
Money ————— 443 l.

Broad-cloth Creditor

By Cash 111 l. for 12 Worcester  
Whites, at 9 l. 5 s. each sold John  
Marsh for ready Money — 111 l.

Kersies Creditor

By Cash 60 l. for 24 Devonshires,  
at 50 s. each, sold John Marsh for  
ready Money ————— 60 l.

Thread Creditor

By Cash 272 l. for 170 l. at  
32 s. per l. sold to John Marsh for  
ready Money ————— 170 l.

## PROP. 16. Wares bought upon Time.

Wares bought Debtor

To the selling man for their  
value.

Selling man Creditor

By Wares bought for the same  
Sum.

Example.

Bought of Thomas Tawney 40 Frails of Raisins weighing neat 30 C.  
at 21 s. per C. weight, which comes to 31 l. 10 s. to pay the 24th. of  
August next; how ought this to be placed to Account?

Answer.

Raisins Debtor

To Thomas Tawney 31 l. 10 s.  
for 40 Frails weighing neat 30 C.  
at 21 s. per C. to pay for the same  
upon the 24th. of August next  
————— 31 l. 10 s.

Thomas Tawney Creditor

By Raisins for 40 Frails weigh-  
ing neat 30 C. at 21 s. per C.  
————— 31 l. 10 s.

## PROP. 17. Wares sold upon Time.

This Proposition is the Converse of the former, and is thus booked,  
viz.

The Buyer Debtor

To Wares sold for their value.

Wares sold Creditor

By the Buyer for their value.

Example.

Sold Captain Twyford 5 Sacks of Ginger, Poize neat 2018 l. at 15 d.  
½ per pound, the same amounts to 130 l. 6 s. 7 d. to be paid for the same,  
upon the 20th of May next; how is this Entry made?

Answer.



*Answer.*

|   |  |
|---|--|
| <p><i>Debit</i> Captain Twyford Debtor</p> <p>To Ginger 130 l. 6 s. 7 d. for 5<br/>Sacks poize neat 2018 l. at 1 s. 5 d. per<br/>l. to pay May 20 next - 130 l. 6 s. 7 d.</p> | <p><i>Credit</i> Ginger Creditor</p> <p>By Captain Twyford, &amp;c. 130 l. 6 s. 7 d.</p> |
|---|--|

PROP. 18. *Wares bought to be paid for at several Payments.*

*Wares bought Debtor*

*Selling man Creditor*

|   |  |
|---|--|
| <p>To the selling man, (naming the<br/>Sum, and the several days, or times<br/>of Payment.)</p> | <p>By Wares bought for the same<br/>Sum.</p> |
|---|--|

*Example.*

Bought of Joseph Pebworth 136 pieces of Callicoe, at 3 l. 14 s. per piece, which in all amounts to the Sum of 503 l. 4 s. to pay for the same as follows, viz. 103 l. 4 s. March 25 next, and 200 l. more May 30th. next, and the rest, which is 200 l. more, July 30th. next; how must this be booked?

*Answer.*

*Callicoes Debtor*

*Joseph Pebworth Creditor*

|  |   |
|--|---|
| <p>To Joseph Pebworth 503 l. 4 s.<br/>for 136 pieces, at 3 l. 14 s. per<br/>piece, to pay for them, as follow-<br/>eth, &amp;c. viz. (as before.) Total<br/>Sum is _____ 503 l. 4 s.</p> | <p>By Callicoes, 503 l. 4 s. for 136<br/>pieces, at 3 l. 14 s. per piece, &amp;c.<br/>_____ 503 l. 4 s.</p> |
|--|---|

This Proposition differeth not from the 16 in the Journalizing of it, but only in mentioning the several times of Payment, but in the Ledger the Entry is the very same.

PROP. 19. *Wares bought part for ready Money, and part for time.*

This Proposition is composed of the third and sixteenth Propositions, and is thus booked, viz.

*Wares bought Debtor*

*Selling man Creditor*

|  |  |
|--|--|
| <p>To sundry Accompts for their<br/>total value, expressing the condi-<br/>tion upon which they were bought.</p> | <p>By Wares bought for the Sum<br/>due to him.</p>                                   |
|  | <p><i>Cash Creditor</i><br/>By Wares bought for the Sum<br/>paid in ready Money.</p> |

*Example.*

## Example.

Suppose the *Callicoes* bought of *Joseph Pebworth* in the last Example, had been paid for half ready Money, and the other half to stand out 3 Months; how ought it then to have been entred?

## Answer.

*Callicoes Debtor*

To sundry Accompts 503 l. 4 s.  
for 136 pieces bought of *Joseph Pebworth*, of which half is paid content, and the other half to stand out 3 Months — 503 l. 4 s.

*Joseph Pebworth Creditor*

By *Callicoes* in the Sum of 251 l. 12 s. for the half of 136 pieces, at 3 l. 14 s. per piece, to be paid for August 24 next — 251 l. 12 s.

*Cash Creditor*

By *Callicoes* 251 l. 12 s. for the moiety of 503 l. 4 s. for 136 pieces, at ————— 3 l. 14 s.

PROP. 20. *Wares sold part for ready Money, and part for Time.*

This Example is the Converse of the former, and is thus entred, viz.

*Buying man Debtor*

To Wares sold for the value left unpaid. And

*Cash Debtor*

To Wares sold for the Sum of ready Money paid.

*Wares sold Creditor*

By sundry Accompts for the total value, expressing the conditions of the Bargain.

## Example.

Sold to *Simon Suckegg* at the Duke's Head, 4 Hogsheds of Sugar, poize neat 2520 l. at 42 s. per C. weight, the total amounts to 47 l. 5 s. of which I have received 27 l. 5 s. ready Money in part, the rest, viz. 20 l. to stand out till November 10. next. Place this to Accompt.

## Answer.

*Simon Suckegg Debtor*

To Sugar 20 l. for so much left unpaid of 47 l. 5 s. for 4 Hogsheds payable November 10. next, ————— 20 l.

*Cash Debtor*

To Sugar 27 l. 5 s. received of *Simon Suckegg* in part of 47 l. 5 s. for 4 Hogsheds, &c. — 27 l. 5 s.

*Sugar Creditor*

By sundry Accompts 47 l. 5 s. for 4 Hogsheds sold to *Simon Suckegg*, poize neat 2520 l. at 42 s. per C. ————— 47 l. 5 s.

The two last Propositions, are by the greatest part of Book-keepers, entred after another manner than herein is laid down, for in the Example of the 19 Proposition, they make *Callicoe* Debtor to *Joseph Peabworth* for their whole value, viz. 503 l. 4 s. and then make *Joseph Peabworth* Debtor to Cash for the Sum paid him, viz. 251 l. 12 s.

And the Example of this last Proposition is by them thus booked, viz. *Simon Suckegg* they make Debtor to Sugar for the total value it is sold for, viz. 47 l. 5 s. and then make Cash Debtor to *Simon Suckegg* for the Sum received of him in part; but my Judgment cannot be easily warped, to allow of that manner of Entry in the foregoing Cases; for in the first of the said Examples, if I make *Callicoe* Debtor to *Joseph Peabworth* for the total value, then I make him Creditor in my Books for more than really he is, which I think ought not to be; although it is adjusted by the Entry of the Sum received in part, and in the last of the said Examples, if I enter *Simon Suckegg* Debtor to Sugar, for the total value, then I make him Debtor in my Books for more than really he is, and besides in both of the said Examples, there is more pains taken in booking them after their method, so that it cannot either be accounted so exact, or so concise. But, *velle suum cuique est.*

P R O P. 21. *Wares bought upon Time, but ready Money paid upon Rebate.*

This Proposition requireth 3 Journal Entries, which are as followeth, viz.

First,

|   |  |
|---|--|
| <i>In-bought Wares Debtor</i>                 | <i>Selling man Creditor</i>                |
| To the selling man for the value agreed upon. | By Wares bought for their value as bought. |

Secondly,

|   |                                      |
|---|--------------------------------------|
| <i>Selling man Debtor</i>                 | <i>Cash Creditor</i>                 |
| To Cash for the Sum paid him upon Rebate. | By the selling man for the same Sum. |

Thirdly,

|                                    |                                    |
|------------------------------------|------------------------------------|
| <i>Selling man Debtor</i>          | <i>In-bought Wares Creditor</i>    |
| To In-bought Wares for the Rebate. | By the selling man for the Rebate. |

Note, That the first of the foregoing Entries is supposed to be made in your Book before the Parties come to an Agreement upon Rebate, as

F

Example.

## Example.

Bought of *Benjamin Carpenter* 10 pieces of Broad-cloth, at 34 *l.* 10 *s.* per piece, which at that rate comes to 345 *l.* for which I am (per Agreement) to pay 3 Months hence, but in few Days after, he offers me (if I make present payment) 6 Months Rebate, at 6 per Cent. which I accept of, and pay him the Money, which is 334 *l.* 19 *s.* and the Rebate 10 *l.* 1 *s.* how is this to be entred?

## Answer.

| <i>Broad-cloth Debtor</i>   |                            | <i>Benjamin Carpenter Creditor.</i>             |                            |
|---|----------------------------|---|----------------------------|
| To <i>Benjamin Carpenter</i> 345 <i>l.</i> for 10 pieces, at 34 <i>l.</i> 10 <i>s.</i> to pay at 3 Months | 345 <i>l.</i>              | By Broad-cloth for 10 pieces,                   | 345 <i>l.</i>              |
| <i>Secondly,</i>  |                            | <i>Cash Creditor.</i>                           |                            |
| To <i>Cash</i> 334 <i>l.</i> 19 <i>s.</i> paid him in full for Broad-cloth, as per Agreement              | 334 <i>l.</i> 19 <i>s.</i> | By <i>Benjamin Carpenter</i> , paid him in full | 334 <i>l.</i> 19 <i>s.</i> |
| <i>Thirdly,</i>   |                            | <i>Broad-cloth Creditor</i>                     |                            |
| To Broad-cloth 10 <i>l.</i> 1 <i>s.</i> Rebated in payment of 345 <i>l.</i> for 10 pieces                 | 10 <i>l.</i> 1 <i>s.</i>   | By <i>Benjamin Carpenter, &amp;c.</i>           | 10 <i>l.</i> 1 <i>s.</i>   |

But if the Rebate be agreed upon, and the Money be paid to the selling man, before he is made a Creditor in your Book for the same, then there will be no need of any more than one Journal parcel, for in that Case you may accompt the Wares to cost you no more than just what you pay the selling man for them upon Rebate, and enter them, as is shewed in the Example of the 4<sup>th</sup> Proposition.

Note also, That for the Rebate of Wares paid for before the time, you may make the selling man Debtor to Profit and Loss, instead of making him Debtor to the Wares sold, as it is in the third Entry of the Example under the last Proposition, and it will be the same thing in the main, for in the conclusion the same will be brought to Stock, enter it which of the ways you please: But *John Dafforn* in his Answer to the 83 Question in his *Apprentices time Entertainer*, would not have the Rebates of Commodities carried to the Accompt of Profit and Loss, because (saith he) Wares that were before Wares for time, are now become Wares for ready Money: But I humbly conceive that the Rebate, or Gain may as well be said to rise by the Money, and more

more properly too, than by the Wares, and therefore it may be every  
 not as (if not more) convenient to enter the same in the Creditor of *Pro-  
 fit and Loss* Accompt, especially since (by his Concession) it is absolute-  
 ly necessary, (to avoid prolixity) when we buy sundry Commodities  
 upon time, and have an allowance of Rebate upon the payment of  
 the whole, that then we make the selling man *Debtor to Profit and Loss*,  
 for the whole Rebate or Allowance; for in that case we cannot give  
 any one Commodity the credit of the whole Allowance, and to give  
 to each Commodity its share in the Rebate, especially if there be many;  
*hic labor, hoc opus est.*

PROP. 22. *Wares sold upon time; But present Money received for the  
 same upon Rebate.*

This Proposition is the Converse of the former, and requireth like-  
 wise 3 Journal Entries, viz.

|                                      |  |           |                                      |
|--------------------------------------|--|-----------|--------------------------------------|
|                                      |  | First,    |                                      |
| <i>The buying man Debtor</i>         |  |           | <i>Wares sold Creditor</i>           |
| To Wares sold for their value,       |  |           | By the buying man for their va-      |
| as sold upon time.                   |  |           | lue, as sold upon time.              |
|                                      |  | Secondly, |                                      |
| <i>Cash Debtor</i>                   |  |           | <i>The Buying man Creditor</i>       |
| To the <i>Buying man</i> for the Sum |  |           | By <i>Cash</i> for the Sum received. |
| received upon Rebate.                |  |           |                                      |
|                                      |  | Thirdly,  |                                      |
| <i>Wares sold, or } Debtor</i>       |  |           | <i>Buying man Creditor</i>           |
| <i>Profit and Loss }</i>             |  |           |                                      |
| To the Buying man for the Sum        |  |           | By Wares sold for the same           |
| rebated.                             |  |           | Sum.                                 |

Example.

Sold to Grandfather Thorpe two Tons of Brandy, and am to be paid  
 for the same (per Agreement) 6 Months hence, viz. for the Sum of  
 72 l. 2 s. but upon request he maketh present payment, being allowed  
 Rebate for 6 Months, at 6 per Cent. viz. received of him 70 l. and re-  
 bated 2 l. 2 s. how must this be entred?

Answer.

|                                       |  |                               |
|---------------------------------------|--|-------------------------------|
| <i>Grandfather Thorpe Debtor</i>      |  | <i>Brandy Creditor</i>        |
| To Brandy 72 l. 2 s. for two Tons,    |  | By Grandfather Thorpe for two |
| at 36 l. 1 s. per Ton, for which I am |  | Tons ————— 72 l. 2 s.         |
| to pay 6 Months hence — 72 l. 2 s.    |  | F 2                           |
|                                       |  | Secondly,                     |

Secondly,

|  |   |
|--|---|
| <i>Cash Debtor</i><br>To Grandfather Thorpe 70 l. received of him upon Rebate for two Tons of Brandy ————— 70 l. | <i>Grandfather Thorpe Creditor.</i><br>By Cash 70 l. received of him in full for two Tons of Brandy upon Rebate ————— 70 l. |
|--|---|

Thirdly,

|   |  |
|---|--|
| <i>Profit and Loss Debtor</i><br>To Grandfather Thorpe 2 l. 2 s. rebated in 72 l. 2 s. for two Tons of Brandy ————— 2 l. 2 s. | <i>Grandfather Thorpe Creditor</i><br>By Profit and Loss for Rebate, &c. ————— 2 l. 2 s. |
|---|--|

*Note*, That in the two last Entries of the Example under the 21 Proposition, instead of making *Benjamin Carpenter* Debtor in two several places, viz. in one to Cash 334 l. 19 s. and in the other to Broadcloth 10 l. 1 s. it would be somewhat more concisely entred, if he were entred Debtor to sundry Accounts, for 345 l. which is the total of both those Entries. And also

In the two last Entries, of the Example under the last Rule, viz. where Grandfather Thorpe is in two several places made Creditor for 72 l. 2 s. it would somewhat more concisely be entred, if he were entred Creditor by sundry Accounts for the same Sum.

PROP. 23. *Wares bought for part ready Money, part upon Time, and part received of another man by Assignment.*

This Proposition requireth 3 Journal Entrances, viz.

Make Wares bought Debtor to sundry Accounts, for their total value, viz. make the selling man Creditor by the Wares, for so much as is left due to him for the same Wares, and secondly, make Cash Creditor by Wares, for so much as is paid in ready Cash for the same Wares, and thirdly, make the Person whose Bill you have assigned for payment of the rest, Creditor by Ditto Wares for the assigned Sum.

*Example.*

Bought of *Thomas Tawney* 100 Rings of Latten Wire, which at 30 s. per Ring amounteth to the Sum of 150 l. of which I have paid him 50 l. in ready Money, and 50 l. more by the Assignment of a Bill upon Captain *Twysford*, and the rest, which is 50 l. more, to stand out 3 Months; how ought this to be placed to Account?

*Answer.*

Answer.

*Latten Wire Debtor*

To Sundry Accompts 150 l. for  
100 Rings, at 30 s. per Ring,  
which in all amounts to — 150 l.

*Thomas Tawney Creditor*

By Latten Wire 50 l. being one  
third part of 150 l. for 100 Rings  
bought of him at 30 s. per Ring—50 l.

*Cash Creditor*

By Latten Wire 50 l. paid Tho-  
mas Tawney in part of 150 l. for  
100 Rings, at 30 s. per Ring—50 l.

*Captain Twyford Creditor*

By Latten Wire 50 l. payable to  
Thomas Tawney, being in part of  
150 l. for 100 Rings bought of  
Ditto Tawney at 30 s. per Ring—50 l.

PROP. 24. Wares sold part for ready Money, part for Time, and  
part by Assignment.

This Proposition is the Converse of the foregoing, and requireth  
3 Journal Entrances, viz.

Sundry Accompts Debtor to Wares sold for their total value, viz.

First, Buying man Debtor to Wares sold for so much as is due for  
him to pay upon Time.

Secondly, Cash Debtor to Wares sold for so much ready Money as  
is received of the Buyer in part. And

Thirdly, The Person upon whom you have taken the Assignment  
Debtor to Wares, for so much as is charged upon him to pay.

Example.

Sold to Nicholas Sharpe 3 Hogsheads of Tabaco, which in all a-  
mount to 45 l. of which I have received in part 15 l. ready Money,  
and 15 l. more by Assignment upon Simon Suckegg; and the rest, which  
is 15 l. more to stand out 3 Months; how must this be entered to  
Accompt?

Answer.



Answer.

Nicholas Sharpe Debtor

To *Tabaco* 15 *l.* in part of 45 *l.*  
for 3 Hogheads, at 15 *l.* per Hog-  
head ————— 15 *l.*

Cash Debtor

To *Tabaco* 15 *l.* received of  
*Nicholas Sharpe* in part of 45 *l.* for  
3 Hogheads sold Ditto *Sharpe*, at  
15 *l.* per Hoghead ————— 15 *l.*

Simon Suckegg Debtor

To *Tabaco* 15 *l.* by Bill charged  
upon him by *Nicholas Sharpe*, be-  
ing in part of 45 *l.* for 3 Hogs-  
heads sold to Ditto *Sharpe*, at 15 *l.*  
per Hoghead ————— 15 *l.*

Tabaco Creditor

By sundry Accompts 45 *l.* for 3  
Hogheads sold to *Nicholas Sharpe*,  
at 15 *l.* per Hoghead ————— 45 *l.*

P R O P. 25. *Wares bought for other Wares, called Barter.*

Wares bought Debtor

To the Wares sold for their va-  
lue.

Wares sold Creditor

By Wares bought for the value.

Example.

Bought of *Adam Basset* 150 pieces of Taffata Ribbon, which in all  
amounts to 79 *l.* as followeth, for which I have delivered him in Barter  
46  $\frac{2}{3}$  *l.* of *Messina* Silk, at 30 *s.* per *l.* viz.

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| 50 Pieces of 12 <i>d.</i> Taffata at 12 <i>s.</i> per piece | 30        | 00        | 00        |
| 50 Pieces of 8 <i>d.</i> Taffata, at 9 <i>s.</i> per piece  | 22        | 10        | 00        |
| 50 Pieces of 6 <i>d.</i> Taffata, at 7 <i>s.</i> per piece  | 17        | 10        | 00        |

In all 150 Pieces, which amount to ————— 79 : 00 : 00

How must this be entred to Account?

Answer.

Taffata Ribbon Debtor

To *Messina* Silk 79 *l.* for 150  
pieces bought of *Adam Basset* in  
Barter for 46  $\frac{2}{3}$  *l.* of Silk, at 30 *s.*  
per *l.* &c. ————— 79 *l.*

Messina Silk Creditor

By *Taffata Ribbon* 69 *l.* for 46  $\frac{2}{3}$  *l.*  
sold *Adam Basset*, at 30 *s.* per *l.* in  
Barter, for 150 pieces of Ribbon,  
&c. ————— 79 *l.*

P R O P. 26.

PROP. 26. *Wares sold for part Wares, and part ready Money.*

Sundry Accompts are Debtor to Wares sold, viz.

*Wares bought Debtor*

To Wares sold for the value  
that they cost. And  
*Cash Debtor*

To Wares sold for the Sum re-  
ceived.

*Wares sold Creditor*

By sundry Accompts for the  
value they were sold for.

*Example.*

Sold *Richard Watts* 12 pieces of Broad-cloth, at 9 *l.* 10 *s.* per Cloth, which comes to 114 *l.* for which I have received in part, 36 pieces of Cottons, at 2 *l.* 14 *s.* per piece, which comes to 97 *l.* 4 *s.* and the Rest, which is 16 *l.* 16 *s.* I have received in ready Money; how is this to be entred to Account?

*Answer.*

*Cottons Debtor*

To Broad-cloth 97 *l.* 4 *s.* for  
36 pieces, at 2 *l.* 14 *s.* per piece, bought  
of *Richard Watts* in Barter for  
Broad-cloth, 12 pieces sold him, at  
9 *l.* 10 *s.* per piece; the said Cottons  
come to ———— 97 *l.* 4 *s.*

*Cash Debtor*

To Broad-cloth 16 *l.* 16 *s.* re-  
ceived of *Richard Watts* in part for  
12 pieces, at 9 *l.* 10 *s.* per piece, sold  
Ditto *Watts*, the Rest, viz. 97 *l.*  
4 *s.* received in Cottons — 16 *l.* 16 *s.*

*Broad-cloth Creditor*

By sundry Accompts 114 *l.* and  
is for 12 pieces sold *Richard Watts*,  
&c. ————— 114 *l.*

PROP. 27. *Wares bought for part Wares, part ready Money.*

This Proposition requireth two Journal Entries, it being but the  
Converse of the former, viz.

*Debtor Wares bought*

To sundry Accompts.

*Creditor Wares sold*

For their value. And

*Creditor Cash*

For the Money paid.

*Example.*

## Example.

Bought of *William Burch* 120 yards of Broad-cloth, at 12 s. 6 d. per yard, which in all amounts to the Sum of 75 l. for which I have given him upon the delivery of the same 214 yards of Bays, at 4 s. 10 d. per yard, which in all amounts to 51 l. 14 s. 4 d. and the Rest, which is 23 l. 5 s. 8 d. I have paid him in ready Money.

*The same Example must be thus booked.*

## Broad cloth Debtor

To sundry Accompts in the Sum of 75 l. for 120 yards bought of *William Burch*, at 12 s. 6 d. the yard.

## Bays Creditor

By Broad-cloth in the Sum of 51 l. 14 s. 4 d. for 214 yards, at 4 s. 10 d. per yard, sold to *William Burch* in Barter for 120 yards of Broad-cloth, at ——— 12 s. 6 d.

## Cash Creditor

By Broad-cloth in the Sum of 23 l. 5 s. 8 d. paid *William Burch* in part of 120 yards of Broad-cloth, &c.

PROP. 28. An Obligation bought of another for ready Money.

## Debtor the Person

From whom the Bond is due, to sundry Accompts for the Principal and Interest.

## Creditor Cash

For the Sum paid. And Creditor Accompt of Interest For the Interest.

## Example.

Bought for ready Money of *Nicholas Sharpe* one Obligation of 208 l. payable by *Simon Suckegg* at the end of 4 Months, Rebate being allowed at 12 per Cent. for which I have paid him 200 l. how must this be placed to Accompt?

*Answer.* This requireth two Journal Entrances, viz.

## Simon Suckegg Debtor

To sundry Accompts in the Sum of 208 l. for an Obligation of the like Sum bought of *Nicholas Sharpe*, and payable at 4 Months, at 12 per Cent.

## Creditor Cash

By *Simon Suckegg* for the Sum of 200 l. paid to *Nicholas Sharpe* for an Obligation of 208 l. payable by Ditto *Simon*, &c.

## Creditor Accompt of Interest

By *Simon Suckegg* in the Sum of 8 l. for the Interest of 200 l. for 4 Months, &c.

PROP. 29.

PROP. 29. *An Obligation sold to another for Loss.*

*Cash Debtor*

To the Person whose Obligation was sold, for the Sum received. And,

*Accompt of Interest Debtor*

To the same Person for the Rebate.

*Creditor the Person*

Whose Bond you sold for the whole Sum of Principal and Interest.

*Example.*

Sold to *Barnabas Young* for ready Money one Obligation of 208 l. payable by *Simon Suckegg* at the end of 4 Months, Rebate being allowed at 6 per Cent. So that I have received for the same 203 l. 18 s. 5 d. and abated 4 l. 1 s. 7 d. of the said Bond; how must this be entred?

*Answer.* This requireth two Journal Entrances, viz.

*Cash Debtor*

To *Simon Suckegg* in the Sum of 203 l. 18 s. 5 d. received of *Barnabas Young* for his Obligation of 208 l. payable at 4 Months, &c.

*Accompt of Interest Debtor*

To *Simon Suckegg* in the Sum of 4 l. 1 s. 7 d. abated *Barnabas Young* in his Bond of 208 l. &c.

*Simon Suckegg Creditor*

By sundry Accompts in the Sum of 208 l. for his Bond sold to *Barnabas Young*, &c.

PROP. 30. *Goods received for a Debt, their value amounting to more than the Debt, and the overplus paid back in Money presently.*

*In-bought Wares Debtor*

To sundry Accompts for the whole Sum that the Goods amount to, per Agreement.

*Creditor the paying man*

By in-bought Wares for so much as his Debt was. And,

*Creditor Cash*

By in-bought Wares for the Sum of Money paid back for the overplus.

*Example.*

Bought and received of *Thomas Tawny* 120 ells of Cambrick, at 4 s. 2 d.  $\frac{1}{2}$  per ell, in payment of 14 l. 10 s. which he owed me, the overplus,

overplus, I have paid him in ready Money, which is 10 l. 15 s.

*This must be entred as followeth.*

*Cambricks Debtor*

To sundry Accompts in the Sum of 25 l. 5 s. and is for 120 ells bought of *Thomas Tawny*, at 4 s. 2 d.  $\frac{1}{2}$  per ell.

*Thomas Tawny Creditor*

By Cambricks in the Sum of 14 l. 10 s. for 120 ells, at 4 s. 2 d.  $\frac{1}{2}$  per ell, the rest paid in ready Cash, &c.

*Cash Creditor*

By Cambricks in the Sum of 10 l. 15 s. paid *Thomas Tawny* in part of 120 ells, at 4 s. 2 d.  $\frac{1}{2}$  per ell.

**PROP. 31.** Goods sold to a Creditor in payment of a Debt, their value amounting to more, and the overplus returned me in Money presently.

*The Buying man Debtor*

To the Wares sold for so much as was owing to him. And,  
*Cash Debtor*

To the Wares sold for so much (as the overplus amounteth to, or) as is returned in Money.

*Wares Creditor*

By sundry Accompts for the value they were sold for.

*Example.*

Sold Captain *Twyford* 14 pieces of Canvas, at 2 l. 5 s. per piece in payment of 12 l. 10 s. which I owed him, and the overplus which is 19 l. I have received of him in ready Money; how ought this to be placed to Account?

*Answer.* This likewise requireth two Journal Parcels, viz.

*Captain Twyford Debtor*

To Canvas in the Sum of 12 l. 10 s. paid him in full of his old Debt, by 14 pieces of Canvas, at 45 s. per piece, the rest received in ready Cash.

*Cash Debtor*

To Canvas in the Sum of 19 l. and is in part of 14 pieces, at 45 s. per piece, &c. ————— 19 l.

*Canvas Creditor*

By sundry Accompts in the Sum of 31 l. 10 s. and is for 14 pieces sold Captain *Twyford*, at 45 s. per piece ————— 31 l. 10 s.

But

But if you have sold your *Creditor* sundry Wares in payment, and their value amounteth to more than your Debt, and he returneth you the excess in ready Money. Then make

|  |  |
|--|--|
| <p><i>The buying man Debtor</i><br/>To sundry Accompts for the whole value of the Wares. And,<br/><i>Cash Debtor</i><br/>To the buying man for so much as you receive.</p> | <p><i>Creditor</i><br/>Wares sold each sort for their value. And,<br/><i>The buying man Creditor</i><br/>By Cash for so much as he payeth you.</p> |
|--|--|

See the Example of the 24th of February, in the following practical Waste-Book, and Journal.

PROP. 32. *A Ships part bought for ready Money.*

|  |   |
|--|---|
| <p><i>Ship Debtor</i> (naming her name) and,<br/>To Cash for the Sum paid (naming what part or parts of the same you have bought, and also the Master of her.)</p> | <p><i>Cash Creditor</i><br/>By the Ship for the same Sum.</p> |
|--|---|

*Example.*

Bought of *William Wornham* for present Money, his  $\frac{1}{2}$  of the Ship *Bonadventure* of *London*, whereof is Master Captain *Thomas Gardner*, for the Sum of 250 l. how shall this be booked?

*Answer.*

|  |   |
|--|---|
| <p><i>Ship Bonadventure Debtor</i><br/>To Cash in the Sum of 250 l. paid to <i>William Wornham</i> for his <math>\frac{1}{2}</math> of the Ship <i>Bonadventure</i>, of which is Master under God Captain <i>Thomas Gardner</i> — 250 l.</p> | <p><i>Cash Creditor</i><br/>By the Ship <i>Bonadventure</i> paid <i>William Wornham</i> for his <math>\frac{1}{2}</math> of Ditto Ship, of which is Master Captain <i>Thomas Gardner</i> — 250 l.</p> |
|--|---|

PROP. 33. *Money paid for a Ship fitted out in which I have a Share.*

|  |   |
|--|---|
| <p><i>Ship Debtor</i> (naming her)<br/>To Cash for the Sum paid, &amp;c. &amp;c.</p> | <p><i>Cash Creditor</i><br/>By the Ship for the same Sum,</p> |
|--|---|

*Example.*

Paid to Captain *Thomas Gardner* Master of the good Ship *Bonadventure* of *London*, the Sum of 25 l. for my  $\frac{1}{2}$  part in fitting out the said Ship; how must this be placed?

Answer.

|  |  |
|--|--|
| <i>Ship Bonadventure Debtor</i>              | <i>Cash Creditor</i>                     |
| To Cash in the Sum of 25 l.                  |  |
| paid to Captain <i>Thomas Gardner</i>        | By <i>Ship Bonadventure</i> paid Cap-    |
| for my $\frac{1}{3}$ part in fitting out the | tain <i>Gardner, &amp;c.</i> _____ 25 l. |
| said Ship _____ 25 l.                        |  |

*Money received for Freight of a Ship, wherein I have a Share.*

|                              |                               |
|------------------------------|-------------------------------|
| <i>Cash Debtor</i>           | <i>Ship _____ Creditor</i>    |
| To the Ship (naming her) for |                               |
| the Sum received, &c.        | By Cash for the same Sum, &c. |

Example.

Received of Captain *Thomas Gardner* the Sum of 50 l. 2 s. 8 d. for my  $\frac{1}{3}$  parts of Freight in the *Ship Bonadventure*, in her Voyage from *Smyrna*; how must this be put to Account?

Answer.

|  |  |
|--|--|
| <i>Cash Debtor</i>                                 | <i>Ship Bonadventure Creditor</i>      |
| To <i>Ship Bonadventure</i> in the                 |  |
| Sum of 50 l. 2 s. 8 d. received of                 | By Cash in the Sum of 50 l. 2 s.       |
| Captain <i>Thomas Gardner</i> for my $\frac{1}{3}$ | 8 d. received of Captain <i>Thomas</i> |
| in the Freight of Ditto Ship, in                   | <i>Gardner, &amp;c.</i>                |
| her Voyage to <i>Smyrna</i> —50 l. 2 s. 8 d.       |  |

## S E C T. II.

*Concerning Proper Accompts in Foreign Affair.*

PROP. 34. *Wares sent to Sea, which were formerly entred in my Book;*

|   |                            |
|---|----------------------------|
| <i>Voyage to _____ Debtor</i> (naming the<br>Place) | <i>Creditor Wares</i>      |
| To Wares ship'd, for their va-                      | By Voyage in the same Sum. |
| lue. _____  |                            |

Example.

Ship'd on Board the *Bonadventure* of *London*, whereof is Master, Captain *Thomas Gardner*, for *Smyrna*, consigned to *Edward Cobb*; as followeth, viz.



N<sup>o</sup>. 36 Broad-cloths, viz.

|           |   |   | l.  | s. | d. |
|-----------|---|---|-----|----|----|
| 4+<br>I+I | 1 | 12 <i>Worcesters</i> , at 10:12 per Cloth | 127 | 04 | 00 |
|           | 2 | 12 <i>Glocesters</i> , at 14:00 per Cloth | 168 | 00 | 00 |
|           | 3 | 12 <i>Northerns</i> , at 8:14 per Cloth   | 104 | 08 | 00 |
|           |   |   | l.  | s. | d. |

In 3 Bales marked, as per Margent — 399 : 12 : 00  
How must this be entred to Account?

*Answer.*

| <i>Voyage to Smyrna Debtor</i>  | <i>Broad-cloth Creditor</i>   |
|---|---|
| To Broad cloth in the Sum of<br>399 l. 12 s. 00 d. for 36 pieces<br>ship'd on Board the <i>Bonadventure</i> ,<br>Captain <i>Thomas Gardner</i> Master,<br>configned to <i>Edward Cobb</i> , &c.<br>————— 399 l. 12 s. 00 d. | By Voyage to <i>Smyrna</i> , config-<br>ned to <i>Edward Cobb</i> , in the Sum of<br>————— 399 l. 12 s. 00 d. |

P R O P. 35. *How to enter Charges paid for Goods ship'd away.*

| <i>Voyage to</i> ——— <i>Debtor</i>                  | <i>Charges of Merchandice Creditor</i> |
|---|--|
| To Charges of Merchandice,<br>(naming the Sum paid) | By the Voyage for the same<br>Sum.     |

And when you come to transfer the whole Charges of Merchandice paid in a Month, into the Cash Book, make Charges of Merchandice Debtor to Cash, so will your Cash have due Credit, and the Account of *Charges of Merchandice* in your Ledger will be every Month balanced.

*Example.*

The Charges paid in shipping the said *Broad cloth*, as appeareth by the Particulars in the Book of Charges of Merchandice, is the Sum of 16 l. 18 s. 10 d. How?

| <i>Voyage to Smyrna Debtor</i>   | <i>Charges of Merchandice Creditor</i>  |
|--|---|
| To Charges of Merchandice<br>paid upon Broad-cloth the Sum<br>of ————— 16 l. 18 s. 10 d. | By Voyage to <i>Smyrna</i> for the<br>Charges on Broad-cloth — 16 l. 18 s.<br>————— 10 d. |

And when you sum up all the Charges in the said Book of Charges of Merchandice, it will be thus entred.

*Charges*

Charges of Merchandise Debtor

Cash Creditor

To Cash — 16 l. 18 s. 10 d.

By Charges of Merchandise,  
16 l. 18 s. 10 d.

PROP. 36. Goods sent by me to Sea, and insured by another, and the Insurance Money paid presently.

Voyage to — Debtor (naming  
the Place)

Cash Creditor

To Cash for so much as is paid.

By Voyage in the same Sum.

Example.

Suppose that Samuel Ferrers hath insured me 400 l. upon the Broad-cloth ship'd for Smyrna, at 6 per Cent. which I have already paid him, at the shipping of the same; how this?

Answer.

Voyage to Smyrna Debtor

Cash Creditor

To Cash in the Sum of 24 l.  
paid for the Insurance of 400 l.  
upon Broad-cloth ship'd on Board  
the Bonadventure, consigned to Ed-  
ward Cobb, &c. — 24 l.

By Voyage to Smyrna, 24 l.  
paid Samuel Ferrers, &c.

PROP. 37. Goods sent by me and insured, but not presently paid.

Voyage to — Debtor

Insurer Creditor

To the Insurer for the Sum a-  
greed upon.

By Voyage to — in the  
same Sum.

Example.

Suppose Samuel Ferrers hath insured me 400 l. on the said Broad-cloth ship'd for Smyrna, at 6 per Cent. but I am not minded to pay the Insurance Money till I hear that the Goods are safely arrived; how will you place this to Account?

Answer.

Voyage to Smyrna Debtor

Samuel Ferrers Creditor

To Samuel Ferrers in the Sum of  
24 l. for the Insurance of 400 l. on  
Broad-cloth ship'd on Board the  
Bonadventure, consigned to Edward  
Cobb, &c. — 24 l.

By Voyage to Smyrna in the  
Sum of 24 l. &c. — 24 l.

PROP. 38. If I receive Advice that the Goods formerly sent are safely arrived, and thereupon pay the Insurance Money.

|                           |      |                                  |
|---------------------------|------|----------------------------------|
| Debtor the Insurer        | and, | Cash Creditor                    |
| To Cash for the Sum paid. |      | By the Insurer for the like Sum. |

Example.

Suppose that I receive Advice from my Factor, that the Broad-cloths, which I had formerly sent for Smyrna, are safely arrived, and thereupon I pay Samuel Ferrers the 24 l. which is due to him for his Insurance; how must I book this?

Answer.

|  |  |
|--|--|
| Samuel Ferrers Debtor  | Cash Creditor                                    |
| To cash in the Sum of 24 l. paid<br>for Insurance of 400 l. at 6 per<br>Cent. upon Broad-cloth ship'd for<br>Smyrna, &c. ————— 24 l. | By Samuel Ferrers in the same<br>Sum ————— 24 l. |

PROP. 39. Goods ship'd by another Person for his own Account, and insured by me, and the Money received presently.

|  |                               |
|--|-------------------------------|
| Cash Debtor                                      | Account of Insurance Creditor |
| To Account of Insurance for<br>the Sum received. | By Cash for the same Sum.     |

Example.

Suppose John Worgan hath ship'd off 500 Kerlies for St. Maloes in the Golden Falcon of London, and I have insured 250 l. upon the same Bottom, at 6 per Cent. which I receive presently; how must this be entred?

|  |   |
|--|---|
| Cash Debtor  | Account of Insurance Creditor                         |
| To Account of Insurance in<br>the Sum of 15 l. received of John<br>Worgan for the insuring of 250 l.<br>upon Kerlies in the Golden Falcon<br>for St. Maloes. ————— 15 l. | By Cash received of John Wor-<br>gan, &c. ————— 15 l. |

PROP. 40.

**PROP. 40.** Goods sent to Sea by another Person for his own Account, and insured by me; but I am not to receive the Insurance Money till upon Advice that the ship'd Goods are safely arrived.

The Person whose Goods I have insured, Debtor

To Account of Insurance for the Sum that is to be paid.

Account of Insurance Creditor

By the Person whose Goods I have insured in the same Sum.

*Example.*

Suppose the Kersies ship'd by John Worgan in the last Example, and insured by me on Board the *Golden Falcon*, the Insurance Money is not to be paid till upon Advice from his Factor, that the said Kersies are safely arrived; how must it then be placed to Account?

*Answer.*

John Worgan Debtor

To Account of Insurance in the Sum of 15 l. for the Insurance of 250 l. on Board the *Golden Falcon* of London, bound for St. Maloes, at 6 per Cent ——— 15 l.

Account of Insurance Creditor

By John Worgan in the Sum of 15 l. for the Insurance of 250 l. at 6 per Cent. &c.

**PROP. 41.** Insurance Money received upon Advice that Goods formerly sent, and by me insured, are safely arrived.

Cash Debtor

and,

Paying man Creditor

To the paying man for the Sum received.

By Cash for the same Sum.

*Example.*

Suppose John Worgan hath received Advice that the Wares he formerly ship'd on Board the *Golden Falcon* for St. Maloes (upon which I had insured him 250 l. at 6 per Cent.) are safely arrived, and that thereupon he payeth me the Insurance Money; how?

*Answer.*

Cash Debtor

To John Worgan in the Sum of 15 l. received of him for the Insurance of 250 l. on Board the *Golden Falcon* of London, bound for St. Maloes, &c. ——— 15 l.

John Worgan Creditor

By Cash received the Sum of 15 l. for the Insurance of 250 l. on Board the *Golden Falcon*, &c. ——— 15 l.

PROP. 42.

PROP. 42. Money received with Advance for the Insurance of Goods formerly sent, upon Advice that they are safely arrived.

Suppose that John Worgan upon the said Advice payeth me the said 15 *l.* for the Insurance of the said Wares in Dollars at 4 *s.* 4 *d.* and I put them away again at 4 *s.* 6 *d.* how ought it then to be entred?

*The Answer to this Question may be understood by what followeth, viz.*

Mr. Dafforne hath the very same Case in the 61 Question of his *Apprentices Time Entertainer*, for Money received of David Darling, which he placeth to Accompt at two Journal Entrances in these Words, viz.

First, Cash Debtor to David Darling for the value of the Money, as I can pay it out.

Secondly, David Darling Debtor to Profit and Loss for the Advance Money.

Now this way of Entry in this Case, seemeth not at all agreeable to my Judgment: For, in the first place,

If immediately upon the receipt of the said Dollars, at 4 *s.* 4 *d.* I pay them away at 4 *s.* 6 *d.* yet ought I not to make David Darling Creditor for any more than he hath paid me, and that is the just Sum that he owed me, upon that Accompt, and not for the Sum received, and the Advance Money too, for that is to make him Creditor for more than he really is, which ought not to be in any Case, when it may be avoided; but it may be truly, neatly, and more concisely entred thus, viz.

Cash Debtor to fundry Accompts for the value of the Money, as I pay it away for, viz. To David Darling for the value it was received for; and to Profit and Loss for the Advance Money.

*Again in the second place.*

If I receive the said Dollars at 4 *s.* 4 *d.* and some time afterwards I put them away at 4 *s.* 6 *d.* then, as soon as I receive them, I ought to make

Cash Debtor to David Darling for the value I received them at.

*And upon the payment of them away;*

The Accompt for which it was paid Debtor to Profit and Loss for the Advance Money.

*Again in the third place.*

If I receive the said Dollars of David Darling, at 4 *s.* 4 *d.* per Dollar, and pay them away to Thomas Beedam my Creditor, at 4 *s.* 6 *d.* per Dollar,

Dollar, then the same ought thus to be entred to Accompt, viz.

*At the Receipt thereof,*

Cash Debtor to David Darling for the value I received them at.

*And at the payment thereof to my Creditor,*

Thomas Beedam Debtor to sundry Accompts for the whole Sum paid him, viz. to Cash, for the Sum taken out of Cash, and to Profit and Loss for the Advance Money upon the Dollars.

P R O P. 43. Money received with Loss (for the Insurance of Wares formerly sent) upon Advice of their safe Arrival.

*Example.*

Suppose that John Worgan upon the Advice of the safe arrival of the said Goods payeth me in Dollars, at 4 s. 6 d. which I put away again, at 4 s. 4 d. before the receipt of them is booked; how must this be entred to Accompt?

*Answer.*

This Example is the Converse of the former, and hath likewise three Cases.

First, Suppose the said Dollars to be immediately paid away, before the receipt of them be booked; how?

*Answer.*

|  |   |
|--|---|
| <p>Cash Debtor<br/>To John Worgan for the value which I put them away at. And,<br/>Profit and Loss Debtor<br/>To John Worgan for the Loss by the Payment of the Dollars.</p> | <p>John Worgan Creditor<br/>By sundry Accompts for the value which I received the Dollars at.</p> |
|--|---|

*Again in the second place.*

Suppose I receive the said Dollars at 4 s. 6 d. and at sometime I pay them away at 4 s. 4 d. that is, before my Cash is charged with the receipt of them; how this?

*Answer.*

|   |   |
|---|---|
| <p>Cash Debtor<br/>To John Worgan for the value received.<br/>Profit and Loss Debtor<br/>To Cash for so much Money lost by Dollars received of John Worgan, &amp;c.</p> | <p>and, John Worgan Creditor<br/>By Cash for the same Sum.<br/><i>And when they are paid away to Loss, then</i><br/>Cash Creditor<br/>By Profit and Loss in the same Sum.</p> |
|---|---|

Or

Or it may be thus entred.

Cash Debtor

John Worgan Creditor

To John Worgan for the value I put the Dollars away at.

Profit and Loss Debtor

By sundry Accompts for the value they were received at.

To John Worgan for so much as is lost by them.

In the third place.

Suppose the same Dollars I formerly received, at 4 s. 6 d. I pay now away to a Creditor at 4 s. 4 d. after Cash is charged with them; how must it then be entred?

Answer.

The Receiver Debtor

Cash Creditor

To Cash for the Sum of Money paid to him. And,

Profit and Loss Debtor

By sundry Accompts for the Sum paid, and also the loss by payment of the Dollars.

To Cash for the Loss by Rebatement in the payment of the Dollars.

PRO P. 44. Wares of mine (which were sent to Sea, and insured) lost.

The Insurer Debtor

Voyage to — Creditor

To the Voyage for the Agreement.

By the Insurer for the same Sum.

Example.

I have received Advice from Edward Cobb my Factor at Smyrna, that the Broad-cloth formerly ship'd thither, and insured by Samuel Ferrers, is cast away, and all lost; how must this be entred to Account?

Answer.

Samuel Ferrers Debtor

Voyage to Smyrna Creditor

To Voyage to Smyrna in the Sum of 400 l. insured upon the Bonadventure consigned to Edward Cobb ———— 400 l.

By Samuel Ferrers, &c. — 400 l.

But if the Insurer pay me before I have made him Debtor for the same in my Books, then in this Case I have no need to charge him, but make entry thereof, as followeth, viz.



*Cash Debtor*  
 To Voyage to Smyrna configured to Edward Cobb for Broad-cloth cast away in the *Golden Falcon, &c.* ———— 400 l.

*Voyage to Smyrna Creditor*  
 By Cash, &c. ———— 400 l.

PROP. 45. Goods (sent to Sea by another, upon his own Accompt, and insured by me) cast away, for which I now pay the Adventurer.

*Accompt of Insurance Debtor*

*Cash Creditor*

To Cash for the Sum paid.

By Accompt of Insurance for the same Sum.

*Example.*

Suppose John Worgan hath received Advice, that the 500 Kerlies by him ship'd on Board the *Golden Falcon, &c.* as in the 39 Proposition (and upon which I have insured him 250 l.) are cast away, and I now pay him the Money; how must this be placed to Accompt?

*Answer.*

*Accompt of Insurance Debtor*

*Cash Creditor*

To Cash in the Sum of 250 l. paid John Worgan for Wares cast away, which I had insured on Board the *Golden Falcon*, bound for St. Maloes.

By Accompt of Insurance, &c. ———— 250 l.

PROP. 46. But if upon Advice of the said Goods being cast away, I pay not presently, as in the last Rule, then

*Accompt of Insurance Debtor*

*John Worgan Creditor*

To John Worgan in the Sum of 250 l. for Wares cast away in the *Golden Falcon*, which I had insured, &c. ———— 250 l.

By Accompt of Insurance for the same Sum, &c.

PROP. 47. To Balance, or even the Accompt of Insurance.

When you come to Balance the Accompt of Insurance; the foot thereof is to be carried to *Profit and Loss*, viz. if the excess be on the Creditor side; then,

*Accompt*

|  |  |
|--|--|
| <p><i>Account of Insurance Debtor</i><br/>To Profit and Loss for the foot<br/>or excess.</p> | <p><i>Profit and Loss Creditor</i><br/>By Account of Insurance for<br/>the same Sum.</p> |
|--|--|

But if the Sum on the Debtor side exceed the Sum on the Creditor side, then

|  |  |
|--|--|
| <p><i>Profit and Loss Debtor</i><br/>To Account of Insurance for<br/>so much as is the excess.</p> | <p><i>Account of Insurance Creditor</i><br/>By Profit and Loss for the same<br/>Sum, &amp;c.</p> |
|--|--|

*Note*, It is customary with some Merchants not to keep any Account of either Interest or Insurance, but to place the same to *Profit and Loss*, but for such as deal much in either of them, it is necessary to keep a particular Account thereof, otherwise not: But for this every one to his pleasure.

PROP. 48. *Advice received from my Factor that Goods formerly ship'd, and consigned to him, are sold.*

|   |  |
|---|--|
| <p><i>The Factor Debtor</i><br/>To Voyage for the known sale.</p> | <p><i>Voyage to——Creditor</i><br/>By the Factor, &amp;c.</p> |
|---|--|

*Example.*

Suppose I have received Advice from *Edward Cobb* my Factor at *Smyrna*, that he hath sold the Broad-cloth which I formerly ship'd for *Smyrna* (in the 34. Proposition consigned to Ditto *Edward*) to *Cornelius Van Lockhorst*, for the Sum of 486 l. 13 s. 4 d. for which he hath received ready Money; how ought this to be entred?

*Answer.*

|  |  |
|--|--|
| <p><i>Edward Cobb Debtor</i><br/>To Voyage to <i>Smyrna</i> consigned to Ditto <i>Edward</i>, in the Sum of 486 l. 13 s. 4 d. for 36 Broad-cloths, sold to <i>Cornelius Van Lockhorst</i>, as per Advice—486 l. 13 s. 4 d.</p> | <p><i>Voyage to Smyrna Creditor</i><br/>By <i>Edward Cobb</i> for 36 Broad-cloths sold <i>Van Lockhorst</i> for the Sum of ——— 486 l. 13 s. 4 d.</p> |
|--|--|

*Note*, If the Wares formerly sent and consigned, as above, are part, or all sold, the Entry is the very same, only the Quantity excepted, and whether they are sold for ready Money, or for Time, the Entry ought to be still the same, for you are to regard the Factor, and not his Correspondents.

PROP. 49. For Abatements through Defects of Wares formerly ship'd and sold.

|   |   |
|---|---|
| <i>Profit and Loss Debtor</i><br>To the Factor for the value of<br>the Abatement. | <i>Factor Creditor</i><br>By Profit and Loss for the same<br>Sum. |
|---|---|

*Example.*

I have received Advice from *Edward Cobb* my Factor at *Smyrna*, that he hath abated *Cornelius Van Lockhorst* 18 l. for Defects or Damage in the Broad-cloth he formerly sold him; how is this to be entred?

*Answer.*

|  |  |
|--|--|
| <i>Profit and Loss Debtor</i><br>To <i>Edward Cobb</i> in the Sum of<br>18 l. abated <i>Van Lockhorst</i> for de-<br>fects in Broad-cloth sold him, &c.<br><hr/> 18 l. | <i>Edward Cobb Creditor</i><br>By Profit and Loss, &c. — 18 l. |
|--|--|

PROP. 50. Wares bought for ready Money, and immediately ship'd before they are entred in my Ledger upon Account of Commodities.

|  |   |
|--|---|
| <i>Voyage to — Debtor</i><br>To Cash for the value of the<br>Wares sent, and (if you will) their<br>Charges also, (nominating in your<br>Journal the Quantity and Quality<br>of the Wares sent:) | <i>Cash Creditor</i><br>By Voyage to — for the<br>same Sum. |
|--|---|

*Example.*

Bought of *Peter Lupart* 130 Rings of Latten Wire, at 36 s. per Ring, for which I have paid him in present Money upon his delivery of the same on Board the *St. Michael* of *London*, of which is Master for this present Voyage *Peter Conssett*, for *Hambrough*, consigned to *Sixtus Bues*, the Charges on the same 8 l. 10 s. ————— 242 l. 10 s. 0 d.  
 How ought this to be entred?

*Answer.*

|   |  |
|---|--|
| <i>Voyage to Hambrough Debtor</i><br>To Cash for 130 Rings of Lat-<br>ten Wire ship'd on Board the <i>St.</i><br><i>Michael</i> of <i>London</i> , consigned to<br><i>Sixtus Bues</i> . The same Cost with<br>all Charges ————— 242 l. 10 s. 0 d. | <i>Cash Creditor</i><br>By Voyage to <i>Hambrough</i> , &c.<br>in the Sum of ————— 242 l. 10 s. 0 d. |
|---|--|

PROP. 51.

PROP. 51. *Wares bought upon Time, and shipped away before entred in my Ledger upon Account of Commodities.*

*Voyage (to such a place) Debtor*  
To the Party of whom the Wares were bought (naming in your Journal the Quantity, Quality, Condition, and Price of the Commodity, and to whom consigned.)

*Selling man Creditor*

By Voyage to (such a place) consigned to such a one, &c.

*Example.*

Bought of *Andrew Collett* 148 l. of *Cocheneal* at 40 s. per l. to pay for the same at 2 and 2 Months, which I have immediately ship'd away for *Hambrough* on Board the Ship *Roe-Buck* of *London*, Master for the Voyage *John Hunt*, consigned to *Sixtus Bues* ————— 296 l.

How is this to be entred?

*Answer.*

*Voyage to Hambrough Debtor*  
To *Andrew Collett* in the Sum of 296 l. for 148 l. of *Cocheneal* ship'd on Board the *Roe-Buck*, Master *John Hunt*, consigned to *Sixtus Bues*, to pay for the same at 2 and 2 Months, as per Bills delivered,  
————— 296 l.

*Andrew Collett Creditor*  
By Voyage to *Hambrough*, consigned to *Sixtus Bues* ————— 296 l.

PROP. 52. *Wares sent (by my order, and for my Account) by my Factor or Correspondent that dwelleth in one Place, to my Factor or Correspondent living in another Country.*

*Voyage to such a place consigned to such a man Debtor*

To the Factor by whom the Wares are sent, for the value thereof, according to the Account of the same received from my Factor.

*Such a one my Factor Creditor*

By Voyage to such a place, consigned to such a one, &c.

*Example.*

I have received an Account from *Sixtus Bues* at *Hambrough*, that according

cording to my former order, he hath ship'd on Board the *Golden Fleece* of *Hambrough* 220 pieces of *Westphalions*, consigned to *Edward Cobb* of *Smyrna*, which together with all charges cost 242 l. 7 s. 6. Flemish, the Exchange at 35 s. makes in Sterling 138 l. 10 s. how ought this to be entred to Accompt?

*Answer.*

*Voyage to Smyrna consigned to Edward Cobb Debtor*

To *Sixtus Bues* of *Hambrough*, in the Sum of 138 l. 10 s. for 220 pieces of *Westphalions* ship'd by my order on Board the *Golden Fleece*, Master *Jacques Van Hoffendorp*, consigned to *Ditto Cobb*, cost with all charges 242 l. 3 s. 6 d. Flemish, the Exchange at 35 s. Flemish, makes Sterling ——— 138 l. 10 s.

*Sixtus Bues Creditor*

By *Voyage to Smyrna*, consigned to *Edward Cobb, &c.* — 138 l. 10 s.

PROP. 53. Goods cast away at Sea, which were not insured.

*Profit and Loss Debtor*

To *Voyage to such a place* consigned to such a one for the value of the Goods lost.

*Voyage to such a place Creditor*

By *Profit and Loss* for the same Sum.

*Example.*

I have received Advice from *Edward Cobb* my Factor at *Smyrna*, that the *Golden Fleece* of *Hambrough* was cast away (with the circumstances thereof) on Board of which were my 220 *Westphalions* consigned to *Ditto Cobb*; how must this be stated?

*Answer.*

*Profit and Loss Debtor*

To *Voyage to Smyrna*, consigned to *Edward Cobb*, in the Sum of 138 l. 10 s. for 220 *Westphalions* lost on Board the *Golden Fleece* of *Hambrough, &c.* — 138 l. 10 s.

*Voyage to Smyrna Creditor*

By *Profit and Loss* cast away in the *Golden Fleece* of *Hambrough* 220 *Westphalions, &c.* — 138 l. 10 s.

PROP. 54.

PROP. 54. *Wares received in return from a Factor or Correspondent,*

*Wares received Debtor*

To the Factor that sent them for the Principal and Charges, as per Advice.

*Creditor the Factor*

By Wares received for their Cost and Charges, as per Advice.

*Example.*

Received from on Board the *Bonadventure of London*, Master Captain *Thomas Gardner*, one Bale of Silk super-fine Legee, consigned to me by *Edward Cobb of Smyrna*, which together with all charges till on Board cost 208 l. 8 s. as per his Bill on the File; how must this be entred to Accompt?

*Answer.*

*Silk Debtor*

To *Edward Cobb* in the Sum of 208 l. 8 s. for one Bale of Silk super-fine Legee, received by the *Bonadventure of London*, consigned to me by *Ditto Cobb*, which with all Charges till on Board, as by his Accompt on the File, cost \_\_\_\_\_ 208 l. 8 s.

*Edward Cobb my Accompt Currant Creditor*

By Silk for one Bale weighing neat 3 C. 1 q. 14 l. which together with all charges cost him 208 l. 8 s.

*Note,* That if the Wares you have received from your Factor, were either paid for by your Factor with ready Money, or bought upon Time, or part Money, and part Time; or let the condition upon which your Factor buyeth them, be what it will, the Entrance must be the same with that in the last Example, viz. *Received Wares must be made Debtor* to the Person from whence they came, for my Accompt for Principal and Charges; nor indeed ought there to be any Entry at all made till you have received them, notwithstanding you have received Advice from your Factor or Correspondent, that such Wares are by him bought and paid for, and sent on Board for your Accompt.

PROP. 55. *A Bill of Exchange drawn upon my Factor, and the Contents received presently.*

*Cash Debtor*

To the Person upon whom you draw for the Contents of the Bill, or so much as you have received.

*The Factor Creditor*

By Cash for the same Sum.

1

*Example.*

## Example.

Suppose I have drawn a Bill of 100 l. upon *Sixtus Bues* my Factor at *Hambrough*, payable to *Christopher Gwantschneider* at sight, for the value received here of *Charles Ferrers*; how must this be stated?

## Answer.

Cash Debtor

Sixtus Bues Creditor

To *Sixtus Bues* in the Sum of  
100 l. received of *Charles Ferrers*,  
by Bill charged upon Ditto *Bues*,  
payable to *Christopher Gwantschneider*  
at sight ————— 100 l.

By Cash received of *Charles Ferrers, &c.* the Sum of — 100 l.

PROP. 56. A Bill of Exchange delivered, but the Money not to be received till some time afterwards.

The man to whom I deliver my Bill must be made Debtor to the Factor, upon whom I have drawn, because he hath accepted of the Bill, and so by that means is become payable.

## Example.

Suppose that I have delivered the Bill of 100 l. (drawn upon *Sixtus Bues* of *Hambrough*, as in the last Example) to the said *Charles Ferrers* this Day, but am not to receive the value of him till a Week, a Month, or longer time; how ought this to be put to Account?

## Answer.

Charles Ferrers Debtor

Sixtus Bues Creditor

To *Sixtus Bues* of *Hambrough* in  
the Sum of 100 l. and is for a Bill  
of Exchange delivered to him,  
charged upon Ditto *Bues*, payable  
to *Christopher Gwantschneider* at  
sight, and due from Ditto *Ferrers*,  
July 20. ————— 100 l.

By *Charles Ferrers, &c.* — 100 l.

PROP. 57. Money received of him to whom I had formerly delivered my Bill drawn upon my Factor.

Cash Debtor

Paying man Creditor

To the paying man for the va-  
lue received of him, &c.

By Cash for the same Sum.

## Example.



## Example.

Suppose that *Charles Ferrers* payeth me the Contents of the Bill, which I delivered to him in the last Example; how is it to be booked?

## Answer.

Cash Debtor

To *Charles Ferrers* in the Sum of 100 l. and is for the Contents of a Bill of Exchange delivered to him, and charged upon *Sixtus Bues* at *Hambrough*, payable to *Christopher Gwantschneider* — 100 l.

Charles Ferrers Creditor

By Cash, &amp;c. — 100 l.

PROP. 58. How to book Exchanges, that one Factor draws upon another.

The drawing man must be made Debtor to the Person drawn upon.

## Example.

*Sixtus Bues* at *Hambrough*, by my order hath drawn upon *Edward Cobb* of *Smyrna* 1200 Marks *Lubeck*, having delivered his Bill there to *Dominicus Jonker*, payable at 14 Days to Ditto *Dominicus*, or his Assigns, the Exchange of *London* 20 d. per Mark *Lubeck*, makes in Sterling Money — 100 l.  
how this to be stated?

## Answer.

Sixtus Bues Debtor

To *Edward Cobb* of *Smyrna*, 100 l. ordered Ditto *Bues* to draw upon Ditto *Cobb*, &c. — 100 l.

Edward Cobb Creditor

By *Sixtus Bues* of *Hambrough*, &c. — 100 l.

PROP. 59. Money remitted to me by my Factor, by Bills of Exchange, and the Contents I receive presently.

Cash Debtor

To the Factor that payeth the Money, for the Sum received.

The Factor Creditor

By Cash for the value received.

## Example.

Received a Bill of Exchange from *Sixtus Bues* of *Hambrough*, of 1200 Marks *Lubeck* drawn upon *Peter Lupart*, by *Jacques Van Fromantle*, for the value received there of Ditto *Bues* payable at sight, the Exchange at 20. d. per Mark *Lubeck*, in sterling money is 100 l. how this?

12

Cash

|   |                             |
|---|-----------------------------|
| <i>Cash Debtor</i>                          | <i>Sixtus Bues Creditor</i> |
| To <i>Sixtus Bues</i> of <i>Hambrough</i> . | By <i>Cash</i> .            |

**PROP. 60.** Money remitted to me by my Factor by Bill of Exchange, payable at single, double, or treble usance.

|   |  |
|---|--|
| <i>Accepting man Debtor</i>                                 | <i>Factor Creditor</i>                       |
| To the Factor that drew the Bill, for the Contents thereof. | By the Person drawn upon for the same value. |

*Example.*

Suppose the said Bill in the Example of the last Proposition drawn upon *Peter Lupart* by *Sixtus Bues*, is made payable 10 days after sight, or upon single, or double usance, &c. how ought the same to be entred?

*Answer.*

|   |                             |
|---|-----------------------------|
| <i>Peter Lupart Debtor</i>                  | <i>Sixtus Bues Creditor</i> |
| To <i>Sixtus Bues</i> of <i>Hambrough</i> . | By <i>Peter Lupart</i> .    |

## S E C T. III.

*Concerning Factorage Accompts in Domestick Affairs.*

**PROP. 61.** Wares received in Commission, and how to enter the Charges upon the same.

|   |  |
|---|--|
| <i>Accompt of Goods for the Employer</i><br><i>Debtor</i>           | <i>Cash Creditor</i>   |
| To <i>Cash</i> for Freight, Custom, or other Charges upon the same. | By Accompt of Goods for the Accompt proper of the Employer for the like Charges. |

*Example.*

Received from *Abraham Van Beeck* of *Rotterdam* the following Wares, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Employment, and am to make Returns in Broad-cloth, as per Advice, viz. received 2 Packs, whose Number and Contents, are as followeth.

N<sup>o</sup> 1 ——— 120 pieces of Holland-cloth.

2 ——— 96 pieces of Cambrick.

For which I have paid 16 l. 12 s. 6 d. for Freight, Custom, and other incident Charges, as by the particulars; how ought this to be entred?

*Answer.*

Answer.

Account of Goods for Abraham Van  
Beeck Debtor

To Cash for Freight, Custom,  
and other Charges—16 l. 12 s. 6 d.

Cash Creditor

By Account of Goods, &c.  
16 l. 12 s. 6 d.

The same Rule is to be observed in the booking of after Charges.

PROP. 62. Commission Wares sold for ready Money.

\*Cash Debtor

To Account of Goods for my  
Employer for the value of the  
Wares sold.

Account of Goods for my Employer  
Creditor

By Cash for the Sum received.

Example.

Sold to Thomas Beedam 120 pieces of Holland Cloth for the Account proper of Abraham Van Beeck, which come to 846 l. which I have received of him Content; how must this be entred to Account?

Answer.

Cash Debtor

To Account of Goods for A-  
braham Van Beeck for 120 pieces  
of Holland Cloth sold Thomas  
Beedam Content for—846 l.

Account of Goods for Abraham Van  
Beeck Creditor

By Cash, &c. ——— 846 l.

PROP. 63. Wares in Commission sold upon Time.

The buying man Debtor

To the Account of Goods for  
Account proper of the Employer,  
for their value.

Account of Goods for Account pro-  
per of the Employer, Creditor

By the Buyer for Ditto Sum.

Example.

Suppose the 120 pieces of Holland Cloth sold to Thomas Beedam in the last Example, were not to be paid for till the expiration of three Months; how ought the same then to be entred?

Answer.

Thomas Beedam Debtor

To Account of Goods for Ac-  
count proper of Abraham Van  
Beeck 846 l. for 120 pieces of Hol-  
land Cloth sold him for—846 l.

Account of Goods, &c. Creditor

By Thomas Beedam, &c.—846 l.

PROP. 64.

PROP. 64. *Commission Wares sold part Money, and part Time.*

This Proposition requireth two Journal Passages, viz. sundry Accompts Debtor to the Merchant Employer, viz.

*Buying man Debtor*

To Accompt of Goods for Accompt proper of the Employer, for so much as he oweth upon Time. Secondly,

*Cash Debtor*

To Accompt of Goods for Accompt proper of the Employer, for the Sum of ready Money received.

*Accompt of Goods, &c. Creditor*

By sundry Accompts, for the total value of the Wares sold, &c.

*Example.*

Suppose that the Holland Cloth sold *Thomas Beedam* in the Example of the 62 Proposition, were in part paid for with ready Money, viz. 380 l. and the Rest, viz. 466 l. to stand out 2 Months; how ought it to be entred?

*Answer.*

*Cash Debtor*

To Accompt of Goods for Accompt proper of *Abraham Van Beeck*, 380 l. received of *Thomas Beedam* in part of Holland Cloth sold to Ditto *Beedam* — 380 l.

*Thomas Beedam Debtor*

To Accompt of Goods for Accompt proper of *Abraham Van Beeck*, 466 l. payable at the end of 3 Months, being in part of 120 pieces of Holland Cloth — 466 l.

*Accompt of Goods, &c. Creditor*

By sundry Accompts, &c. 846 l.

PROP. 65. *How to enter Provision Money for Wares sold in Commission.*

*Accompt of Wares for Accompt proper of the Employer Debtor*

To Profit and Loss for my Sale and Employment.

*Profit and Loss Creditor*

By Accompt of Wares, &c.

*Example.*

Example.

Suppose that I have sold the said Goods in the Example of the 61 Proposition, for a certain Sum of Money, and my Provision and Commission Money doth amount to 165 l. how ought it to be entred?

Answer.

Account of Goods for Account proper of Abraham Van Beeck  
Debtor

To Profit and Loss, 165 l. for  
my Commission and Provision for  
Sale ————— 165 l.

Profit and Loss Creditor

By Account of Goods, &c. 165 l.

PROP. 66. Commission Wares sold in Barter for other Wares.

Wares bought in Barter Debtor

To Account of Goods for Account proper of the Employer, for the value thereof.

Account of Goods, &c. Creditor

By Wares in Barter for their value, &c.

Example.

Sold to Charles Ferrers the 96 pieces of Cambrick received in the 61 Proposition (from Abraham Van Beeck in Commission) in Barter for 36 pieces of Broad-cloth, at 20 l. per Cloth; how is this entred?

Answer.

Broad-cloth Debtor

To Account of Goods for Account proper of Abraham Van Beeck, 720 l. for 36 pieces at 20 l. each in Barter for 96 pieces of Cambrick, at 7 l. 10 s. each — 720 l.

Account of Goods, &c. Creditor

By Broad-cloth, &c. — 720 l.

PROP. 67. Returns sent to our Employer in Commission in Wares formerly entred in our Ledger, with the Charges in shipping the same.

This Proposition requireth two Journal Entrances, viz.

First, Make Account of Goods for Account proper of the Owner (upon whose Account they were shipped) Debtor to the Wares for their value.

Secondly, Make Account of Goods for, &c. Debtor to Cash for the Charges.

Example.

## Example.

Ship'd on Board the *Hambrough Merchant*, consigned to *Abraham Van Beeck* at *Hambrough*, 36 pieces of Broad-cloth, which stand charged in my Ledger at 20 l. per Cloth, and the charges in shipping the same comes to 5 l. 14 s. how ought the same to be placed to Account?

## Answer.

Account of Goods for Account proper of *Abraham Van Beeck*  
Debtor

To sundry Accounts, 725 l. 14 s. for 36 pieces of Broad-cloth, and the Charges, ship'd on Board the *Hambrough Merchant*, consigned to Ditto *Beeck* — 725 l. 14 s.

## Broad-cloth Creditor

By Account of Goods for Account proper of *Abraham Van Beeck*, 720 l. for 36 pieces at 20 l. per Cloth, &c. ————— 720 l.

## Cash Creditor

By Account of Goods, &c. of *Abraham Van Beeck*, 5 l. 14 s. for charges paid for Broad-cloth, &c. ————— 5 l. 14 s.

PROP. 68. Returns made to him whom we serve in Commission, by Wares bought with ready Money, but not entered in the Ledger with the Charges paid in shipping the same.

This Proposition requireth but one Journal Entrance, viz.

Make Account of Goods for Account proper of the Owner (upon whose Account they were bought and ship'd) Debtor to Cash for the Principal and Charges.

## Example.

Ship'd on Board the *Hambrough Merchant*, consigned to *Abraham Van Beeck* 24 pieces of Broad-cloth, at 25 l. per Cloth, bought of *John Marsh* for ready Money, which comes to ————— 600 l.

Charges paid for the same, till on Board ————— 4 l. 15 s.  
How must this Example be placed to Account?

## Answer.

Account of Goods for Account proper of *Abraham Van Beeck*  
Debtor

To Cash 604 l. 15 s for 24 pieces of Broad-cloth, at 25 l. per Cloth, bought of *John Marsh* for ready Money, and charges on the same, ship'd on Board the *Hambrough Merchant*, consigned to Ditto *Beeck* ————— 604 l. 15 s.

## Cash Creditor

By Account of Goods for Account proper of *Abraham Van Beeck*,

PROP. 69. Returns sent to him whom we serve in Commission, in Wares bought upon Time, paying Charges at the shipping of them.

This Proposition requireth two Journal Entrances, viz.

Accompt of Goods for Accompt proper of him whom we serve in Commission, must be made Debtor to sundry Accompts for the Principal and Charges, viz. to him of whom you bought the Wares for their value, and to Cash for the Charges till on Board.

Example.

Suppose the Broad-cloths bought of John Marsh for ready Money, in the last Example, had been bought at the same Rate there mentioned, and to be paid for at two Months, the Charges in shipping being the same; how ought it then to have been entred?

Answer.

Accompt of Goods for Accompt proper of Abraham Van Beeck  
Debtor

To sundry Accompts for Broad-cloth, ship'd in the *Hambrough Merchant*, consigned to ditto Beeck  
————— 604 l. 15 s.

John Marsh Creditor

By Accompt of Goods for Accompt proper of *Abraham Van Beeck*, 600 l. for 24 pieces of Broad-cloth ship'd, &c. — 600 l.

Cash Creditor

By Accompt of Goods, &c. for Charges of Broad-cloth ship'd on Board the *Hambrough Merchant*, consigned to Ditto Beeck — 4 l. 15 s.

PROP. 70. Bills of Exchange drawn upon us by him whom we serve in Commission, and the Contents paid presently.

Accompt of Goods for Accompt proper of him whom we serve in Commission, Debtor to Cash for the Bills value.

Example.

*Abraham Van Beeck* of *Hambrough*, hath drawn upon me a Bill of 120 l. payable to *Sup Simon*, the same I have paid upon Sight; how ought this to be entred?

Answer.

Accompt of Goods for Accompt proper of Abraham Van Beeck  
Debtor

To Cash 120 l. paid *Sup Simon*, upon Bill of Exchange, &c. — 120 l.

Cash Creditor

By Accompt of Goods for Accompt proper of *Abraham Van Beeck*, 120 l. by Bill of Exchange, paid to *Sup Simon*.

K

PROP. 71.



**PROP. 71.** *Bills of Exchange drawn upon us by him whom we serve in Commission, payable at usance.*

Accompt of Goods for Accompt proper of him whom we serve in Commission, Debtor to the Bill-presenting-man for the Contents thereof.

*Example.*

Suppose the Bill drawn (in the last Example) upon me, by *Abraham Van Beek*, were made payable to *Sup Simon* at usance, (at any number of Days or Weeks, after presentation) and I had accepted the same; how ought it then to have been entred?

*Answer.*

|  |   |
|--|---|
| <p><i>Accompt of Goods for Accompt proper of Abraham Van Beek</i><br/> <i>Debtor</i><br/>         To <i>Sup Simon</i> 120 l. for a Bill payable to Ditto <i>Simon</i>, August 29.<br/>         next _____ 120 l.</p> | <p><i>Sup Simon Creditor</i><br/>         By Accompt of Goods for Accompt proper of <i>Abraham Van Beek</i>, 120 l. for his Bill payable, August 29. _____ 120 l.</p> |
|--|---|

**PROP. 72.** *Money remitted to him whom we serve in Commission, and the Money paid here presently.*

Accompt of Goods for Accompt proper of him whom we serve in Commission, Debtor to Cash for the value remitted to him.

*Example.*

Paid, or delivered to *Sup Simon* 120 l. for which he hath delivered me his Bill drawn upon *Best in the Bottom of Hambrough*, payable at 10 days to *Abraham Van Beek*; how must this be entred?

*Answer.*

|  |   |
|--|---|
| <p><i>Accompt of Goods for Abraham Van Beek Debtor</i><br/>         To Cash 120 l. delivered to <i>Sup Simon</i>, payable by <i>Best in the Bottom</i> to <i>Abraham Van Beek</i>, &amp;c.<br/>         _____ 120 l.</p> | <p><i>Cash Creditor</i><br/>         By Accompt of Goods for Accompt proper, &amp;c. 120 l. delivered by Exchange to <i>Sup Simon</i>, to pay to <i>Abraham Van Beek</i>, &amp;c.<br/>         _____ 120 l.</p> |
|--|---|

SECT. IV.

Concerning Factorage Account in Foreign Affairs.

PROP. 72. Wares sent to my Factor or Correspondent in another Land in Commission, by his order from whom I formerly received them in Commission.

This Proposition requireth two Journal Entrances, viz.

|  |   |
|--|---|
| <p>Voyage to ——— for the Account of my Employer, consigned to my Factor ——— Debtor</p> <p>To sundry Accounts for Charges paid at the receipt of those Wares, and at their shipping, viz.</p> <p>To Account of Wares for my Employer, for Charges at their receipt. And,</p> <p>To Cash for Charges paid till on Board.</p> | <p>Account of Wares for Account of my Employer ——— Creditor</p> <p>By Voyage to ——— for the Account of my Employer, &amp;c. for Charges paid at their receipt. And</p> <p>Cash ——— Creditor</p> <p>By Voyage to ——— for the Account of my, &amp;c. for Charges at the shipping.</p> |
|--|---|

Example.

Suppose I had formerly received 120 Quarters of Wheat from Samuel Saunders of Worcester to sell in Commission for him, and the same with the Charges paid at their receipt, stand charged in my Ledger according to the 61 Proposition, the Charges paid upon the same being

————— 4 l. 16 s.

Now because the Market here answereth not the Expectation of my Employer, he giveth me order to send the said Wheat to my Correspondent at Hambrough in Commission for me, which I do accordingly, shipping the same on Board the Eagle, and consigning it to Sixtus Bues of Hambrough, paying Custom, and other Charges till on Board, viz. 6 l. 4 s. How ought this to be booked?

Note here, that the Charges paid at the receipt of this Wheat, was 4 l. 16 s. and the Charges paid at the shipping of the same is 6 l. 04 s. which being added to the former, is 11 l. So will the Entry of this Example be as followeth, viz.

*Voyage to Hambrough for the Ac-  
count of Samuel Sanders, con-  
signed to Sixtns Bues* ———

*Debtor*

To sundry Accounts in the  
sum of 11 l. for Charges paid at  
the Receipt, and the shipping  
off of the Quarters of Wheat,  
&c.

*Samuel Sanders of Worcester, his  
Account of Wheat*

*Creditor.*

By Voyage to Hambrough for  
the Account of Samuel Sanders,  
consigned, &c. in the sum of 4 l.  
16 s. &c.

And

*Cash* ——— *Creditor*

By Voyage to Hambrough for  
the Account of Samuel Sanders,  
consigned, &c. in the sum of 6 l.  
04 s. for Custom and other Char-  
ges paid at the shipping, &c.

PROP. 74. *Wares sent to Sea upon a Foreign Account, Insured by order  
of my Employer.*

This Proposition hath two Cases, viz. either the Insurance-Money  
is paid presently, or else it is to be paid at a certain time agreed  
upon.

If it be paid presently, then make

*Voyage to* ——— *for the Account*  
*of your Employer consigned to your*  
*Faktor*

*Debtor*

To Cash for the value of the  
Insurance-Money paid.

But if the Insurance-Money be to be paid upon Advice of the safe ar-  
rival of the Wares Insured, or any other time agreed upon, then

*Voyage to* ——— *for the Account*  
*of your Employer, consigned, &c.*

*Debtor*

To the Insurer for the value of  
the Insurance-Money.

*Cash Creditor*

By Voyage to ——— for the  
Account, &c.

*Insuring-man Creditor*

By Voyage to ——— for the  
Account of your Employer, &c.  
for the value of the Insurance-  
Money.

*An Example of the first Case.*

Charles Ferrers hath Insured 200 l. on board the Eagle from London to  
Hambrough, for the Account of Samuel Sanders of Worcester, the same at  
8.

8. per Cent. comes to 16. l. which money I have now paid him: How ought this to be booked?

Voyage to Hambrough for the Account of Samuel Sanders, consigned, &c. Debtor

To Cash in the sum of 16 l. paid to Charles Ferrers for the Insurance of 200 l. in the Eagle from London to Hambrough, &c.

Cash ——— Creditor

By Voyage to Hambrough for the Account, &c. ——— 16 l. 00 s. 00 d.

An Example of the second Case.

Suppose the said Insurance-Money were not to be paid to Charles Ferrers, till I have received advice of the safe arrival of the Insured Wares: How ought it then to be entred?

Answer.

Voyage to Hambrough for the Account of Samuel Sanders, consigned to, &c. Debtor.

To Charles Ferrers in the sum of 16 l. for Insurance of 200 l. on board the Eagle from London to Hambrough, the same at 8 per Cent. is ——— 16 l.

Charles Ferrers Creditor

By Voyage to Hambrough for the Account of Samuel Sanders, &c. ——— 16 l.

P.R.O.P. 75. Advice received that Wares sent upon a Foreign Account are sold.

Factor for my Employers Account at ——— Debtor

To Voyage to ——— for the Account of my Employer, for the value of the Nett proceed, as per Advice, whether they were all sold, or in part, or whether for present Money, or upon Time.

Voyage to ——— for the Account of my Employer Creditor

By Factor for my Employer's Account at ——— for the value.

Example.

## Example.

*Sixtus Bues* of *Hambrough* adviseth that he hath sold the said Wheat, to *Hendrick Vandernoel*, the Nett proceed of which (all Charges deducted) is 525 *l.* Flemish, the exchange at 35 *s.* Flemish makes 300 *l.* Sterling: How ought this to be entred?

## Answer.

*Sixtus Bues* for *Samuel Sanders* his  
Accompt at *Hambrough*,  
Debtor

To Voyage to *Hambrough* for  
the Accompt of Ditto *Sanders* in  
the sum of 300 *l.* for the Nett pro-  
ceed of his Wheat sold to *Hendrick*  
*Vandernoel*, &c.

Voyage to *Hambrough* for the  
Accompt of *Samuel Sanders*, Cre-  
ditor

By *Sixtus Bues* for Ditto *Sanders*  
his Accompt at *Hambrough*, &c.

P R O P. 76. Returns in *Wares* from our Factor, for *Wares* sold upon a Fo-  
reign Accompt.

*Wares* received ——— Debtor  
To Factor for my Employer his  
Accompt at ——— for the value  
thereof, as per Invoice.

Factor for my Employer his Accompt  
at ——— Creditor  
By *Wares* received, &c.

## Example.

Received from on board the *Hannibal* of *Hambrough*, *Jacobus Gol-  
ston* Master, consigned to me by *Sixtus Bues* of *Hambrough*, viz. 40 pieces  
of *Cambrick*, the same cost with all Charges till on board, as per Invoice,  
164 *l.* Flemish; the exchange at 34 *s.* Flemish, makes in Sterling Money  
96 *l.* 09 *s.* 05. How ought this to be entred?

## Answer.

*Cambrick* Debtor

To *Sixtus Bues* for *Samuel San-  
ders* his Accompt at *Hambrough* in  
the sum of 96 *l.* 09 *s.* 05 *d.* for 40  
pieces received from on Board the  
*Hannibal* of *Hambrough*, &c.

*Sixtus Bues* for *Samuel Sander*  
his Accompt at *Hambrough*  
Creditor

By *Cambrick* for 40 pieces re-  
ceived from on Board, &c.

————— 96 *l.* 09 *s.* 05.

————— 96 *l.* 09 *s.* 05 *d.*  
Then

Then the Charges paid for Freight, Custom, &c. at the Receipt thereof, must be booked as in the 54th. Proposition.

PROP. 77. Advice received from my Factor, that he hath made some Abatement for Defects in Wares formerly sold by him upon a Foreign Account.

|   |   |
|---|---|
| Voyage to _____ for the Account of<br>my Employer Debtor  | Factor for my Employer his Account at _____ Creditor  |
| To Factor for my Employer his<br>Account at _____ for the value of<br>the Abatement, as per advice. | By Voyage to _____ for the<br>Account of my Employer. |

Example.

Sixtus Bues of Hambrough advertiseth that he hath abated Hendrick Vandernoel 8 l. Flemish, for Defects in the measure of the said Wheat before sold him; the exchange at 34 s. Flemish, makes in Sterling Money 4 l. 14 s. 01 d. How ought this to be booked?

Answer.

|   |   |
|---|---|
| Voyage to Hambrough for the Account of Samuel Sanders Debtor  | Sixtus Bues for Samuel Sanders his Account at Hambrough Creditor  |
| To Sixtus Bues for Samuel Sanders his Account at Hambrough, in the sum of 4 l. 14 s. 01 d. for Defects abated Hendrick Vandernoel, &c. _____ 4 l. 14 s. 01 d. | By Voyage to Hambrough for Ditto Sanders his Account abated Hendrick Vandernoel, &c. _____ 4 l. 14 s. 01 d. |

PROP. 78. Returns in Wares from my Factor, for Wares sold upon a Foreign Account, and consigned to my Employer.

|  |   |
|--|---|
| My Employer his Account Current Debtor                                       | Factor for my Employer his Account at _____ Creditor  |
| To Factor for my Employer his Account at _____ for the value, as per advice. | By my Employer his Account Current for the value, &c. |

Example.

## Example.

Samuel Sanders advertiseth, That according to his former Order to me, and mine to Sixtus Bues, he hath received by the Flower-pot of Bristol, 30 pieces of Holland-Cloth, consigned to him by Sixtus Bues of Hambrough, the Cost and Charges of which as per Invoice, comes to 320 l. Flemish; the exchange at 34 s. makes sterling 188 l. 04 s. 08 d. How ought this to be entred?

## Answer.

Samuel Sanders his Account Currant Debtor

To Sixtus Bues for Ditto Sanders his Accompt at Hambrough, in the sum of 188 l. 04 s. 08 d. for 30 pieces of Holland-Cloth by him received from on Board the Flower-pot of Bristol, consigned to him by Ditto Bues; the whole with Charges cost 320 l. Flemish; the exchange at 34 s. makes in sterling Money—188 l. 04 s. 08 d.

Sixtus Bues for Samuel Sanders his Accompt at Hambrough  
Creditor

By Ditto Sanders his Accompt Currant in the sum of 188 l. 04 s. 08 d. for, &c.

P.R.O.P. 79. How to enter your Provision for the Accompt of Wares sold upon a Foreign Accompt.

When you have received an Accompt from your Factor of the Nett proceed of Wares upon a Foreign Accompt, then see what your Provision at so much per Cent. comes to, and then make

Voyage to ——— for the Accompt of  
your Employer Debtor

To Profit and Loss for so much as your Provision cometh to.

Profit and Loss Creditor  
By Voyage to ——— for the Accompt of my Employer, &c.

## Example.

The Nett proceed of the Wheat sold in the Example of the 75th. Proposition is 300 l. sterling, and my Provision thereof at 2½ per Cent. comes to 7 l. 10 s. How ought this to be placed to Account?

Answer.



Answer.

Voyage to Hambrough for the Account  
of Samuel Sanders Debtor

To Profit and Loss in the sum of  
7 l. 10 s. for my Provision of 300 l.  
at 2½ per Cent. being the Nett pro-  
ceed of Ditto Sanders his Wheat  
sold to Hendrick Vandernoel, &c.  
————— 7 l. 10 s.

Profit and Loss Creditor

By Voyage to Hambrough for the  
Account of Samuel Sanders for my  
Provision of 300 l. at 2½ per Cent.  
————— 7 l. 10 s.

PROP. 80. How to Close a Foreign Account.

Even the Account of Voyage to ——— for the Account of your  
Employer, and carry the foot thereof to the Account Current of your  
Employer,

Thus :

Voyage to ——— for the Account  
of your Employer  
Debtor

To your Employer his Account  
Current for the Balance there-  
of.

Your Employer his Account Current  
Creditor

By Voyage to ——— for Ditto  
Employer his Account, &c.

Example.

Suppose the Creditor side of Voyage to Hambrough for the Account  
of Samuel Sanders, be 292 l. 10 s. more than the Debtor side, how must  
this Account be evened, and whither must the excess be carried ?

Answer.

Voyage to Hambrough for the Ac-  
count of Samuel Sanders  
Debtor

To Samuel Sanders his Account  
Current in the sum of — 292 l. 10 s.

Samuel Sanders his Account Cur-  
rent Creditor

By Voyage to Hambrough for  
the Account of Samuel Sanders  
————— 292 l. 10 s.

## SECT. V.

## Concerning Company-Accounts.

**PROP. 81.** *Wares bought with ready money for Company-use, and paid for by me.*

*Wares in Company between my Partner and me Debtor*

To Cash for the Cost and Charges, if there be any.

Then

*My Partner his Account Currant Debtor*

To his Account by me in Company for his share.

*Cash Creditor*

By Wares in Company between my Partner and me, &c.

And

*My Partner his Account by me in Company Creditor*

By his Account Currant for his share.

## Example.

Suppose I have bought 40 pieces of Kerseys, which cost 200 l. for ready Money, in Company between Charles Ferrers and my self, for which he is to pay  $\frac{2}{3}$  and my self  $\frac{1}{3}$ , and to have the like share in the Gains: How ought this to be entred?

## Answer.

*Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and me  $\frac{1}{3}$  Debtor*

To Cash paid for 40 pieces  
200 l.

Then

*Charles Ferrers his Account Currant Debtor*

To Ch. Ferrers his Account by me in Company in the sum of 80 l. for his  $\frac{2}{3}$  of 200 l. for 40 Kerseys Company ——— 80 l.

*Cash Creditor*

By Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me

200 l.

And

Charles Ferrers his Account by me in Company

By his Account Currant — 80 l.

PROP. 82. Wares bought upon Time for Company Account.

Wares in Company between my Partner  
and me Debtor

To the selling man for their va-  
lue.

Then  
Partner his Account Current  
Debtor

To Partner his Account by me  
in Company for his share therein.

Selling man Creditor

By Wares in Company between  
my Partner and me for their value.

And

Partner his Account by me in Com-  
pany Creditor

By his Account Current for his  
share in the Wares bought.

Example.

Bought of George Green 50 pieces of Chamblet in Company between  
Charles Ferrers and my self, for which he is to pay  $\frac{2}{3}$  and my self  $\frac{1}{3}$ , and  
each to have a proportionable share in the Gains, the same cost 248 l.  
to pay it at two months: How ought this to be entred?

Answer.

Chamblet in Comp. between Charles  
Ferrers  $\frac{2}{3}$ , and  $\frac{1}{3}$  me  
Debtor

To George Green in the sum of  
248 l. for 50 Chamblets which cost  
248 l.

Then  
Charles Ferrers his Account Current  
Debtor

To Ch. Ferrers his Account by  
me in Company for his  $\frac{2}{3}$  of 248  
for 50 Kerseys bought of George  
Green, his share is 99 l. 04 s.

George Green Creditor

By Chamblet in Comp. between  
Charles Ferrers  $\frac{2}{3}$  and me  $\frac{1}{3}$  for 50  
pieces 248 l.

And

Charles Ferrers his Account by  
me in Company Creditor

By Ch. Ferrers his Account  
Current 99 l. 04 s.

PROP. 83. Money received of my Partner for his share towards the Charge  
of Wares formerly bought.

Cash Debtor

To my Partner his Account  
Current for the sum received.

Partner his Account Current

By Cash for the sum received.

Example.

## Example.

I have received of *Charles Ferrers* the sum of 80 l. for his  $\frac{2}{3}$  of 200 l. for 40 Kerseys in Company between Ditto *Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me: How must this be put to Account?

Answer.

|   |   |
|---|---|
| <i>Cash Debtor</i>  | <i>Charles Ferrers his Account Current Creditor</i> |
| To <i>Charles Ferrers</i> his Account Current in the sum of 80 l. for his $\frac{2}{3}$ of 200 l. for 40 Kerseys in Company _____ 80 l. | By Cash _____ 80 l.                                 |

PROP. 84. To enter the Payment made to a Debt-demander (for Companies use) by assignation.

|  |   |
|--|---|
| <i>Demanding man Debtor</i>                                      | <i>Partner his Account Current Creditor</i>           |
| To Partner his Account Current for the value of the Assignation. | By the Demanding man for the value of my Assignation. |

## Example.

I have given to *George Green* my Assignment upon *Charles Ferrers*, for the sum of 99 l. 04 s. being his  $\frac{2}{3}$  of 248 l. for 50 Chamblets bought of Ditto *Green*, in Company between Ditto *Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me: How must I enter this to Account?

Answer.

|  |  |
|--|--|
| <i>George Green Debtor</i>   | <i>Charles Ferrers his Account Current Creditor</i>  |
| To <i>Charles Ferrers</i> his Account Current, for my Assignment upon Ditto <i>Ferrers</i> , for which he is to receive of him _____ 99 l. 04 s. | By <i>George Green</i> for my Assignment delivered to Ditto <i>Green</i> _____ 99 l. 04 s. |

PROP. 85. Wares in Company sold, for which I have received ready Money.

|   |  |
|---|--|
| <i>Cash Debtor</i>  | <i>Wares in Company between my Partner and me Creditor</i> |
| To Wares in Company between my Partner and me, for the value of the Money received. | By Cash for the sum received.                              |

Then

Then

Partner his Account by me in Company Debtor

To Partner his Account Current for his share in the Money received.

And

Partner his Account Current Creditor

By Partner his Account by me in Company for his share in the Money received.

Example.

I have sold to Edward Jones 10 Kerseys in Company between Charles Ferrers  $\frac{2}{3}$ , and  $\frac{1}{3}$  my self, for which I have now received of him 68 l. How ought this to be placed to Account?

Answer.

Cash Debtor

To Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, for 10 pieces sold Edward Jones, for which I have now received— 68 l.

Then secondly,

Charles Ferrers his Account by me in Company Debtor

To Ditto Ferrers his Account Current in the sum of 27 l. 04 s. for his  $\frac{2}{3}$  of 68 l. received of Edward Jones for 10 Company Kerseys— 27 l. 04 s.

Kerseys in Company between

Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me Creditor  
By Cash for 10 pieces sold Edward Jones for ready Money— 68 l.

And secondly,

Charles Ferrers his Account Current Creditor

By Ditto Ferrers his Account by me in Company— 27 l. 04 s.

PROP. 86. Wares for Company- Account sold upon Time.

Buying man Debtor

To Wares in Company between my Partner and me, for the value they are sold for.

Then secondly,

Partner his Account by me in Company Debtor

To Ditto Partner his Account Current for his share in the value of the Sale

Wares in Company between my Partner and me Creditor

By the buying man for the value they were sold for.

And secondly

My Partner his Account Current Creditor

By Ditto Partner his Account by me in Company for his share in the value of the Wares sold.

Example.

## Example.

Sold to James Gopp 10 Company-Kerseys, between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, for which he is to give 70 l. 10 s. and to make payment at 2 and 2 months, as per 2 Bills received the one of 35 l. 10 s. payable 2 months hence, and the other of 35 l. payable 2 months after that: How must this Accompt be stated?

## Answer.

James Gopp Debtor

To Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, in the sum of 70 l. 10 s. for 10 pieces sold him, payable at 2 and 2 months  
 -----70 l. 10 s.

Secondly,

Charles Ferrers his Accompt by me in Company Debtor

To Ditto Ferrers his Accompt Currant in the sum of 28 l. 4 s. for his  $\frac{2}{3}$  of 70 l. 10 s. for 10 Company Kerseys sold James Gopp  
 -----28 l. 04 s.

Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me Creditor  
 By James Gopp for 10 pieces sold him payable at 2 and 2 months  
 -----70 l. 10 s.

Secondly,

Charles Ferrers his Accompt Currant Creditor

By Ditto Ferrers his Accompt by me in Company -----28 l. 04 s.

PROP. 87. Company-Wares sold part for ready Money, and part upon Time.

Sundry Accompts Debtor

To Wares in Company between my Partner and me, for the full value that the Wares are sold for, viz.

Cash for so much as is received in part: And

The Buying man for so much as stands out upon Time.

Secondly,

My Partner his Accompt by me in Company Debtor

To Ditto Partner his Accompt Currant for his share in the value of the Wares sold.

Wares in Company between my Partner and me Creditor

By sundry Accompts for the full value the Wares are sold for.

And secondly,

My Partner his Accompt Currant Creditor

By Ditto Partner his Accompt by me in Company, for his share in the value of the Wares sold.

Example.

Example.

Sold to *Jacobus Goldham* 10 pieces of Company Kerseys between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me, for the sum of 72 l. of which he has paid me in part 37 l. and the rest which is 35 l. to stand out 20 days: How ought this Accompt to be stated?

Answer.

Sundry Accompts are Debtor

To Kerseys in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me, in the sum of 72 l. for 10 pieces sold to *Jacobus Goldham*, viz.

Cash in the sum of 37 l. received in part of Ditto Goldham — 37 l.

And

*Jacobus Goldham* for the remainder due 20 days hence, which is ———— 35 l.

Secondly

*Charles Ferrers* his Accompt by me in Company Debtor.

To Ditto *Ferrers* his Accompt Currant in the sum of 28 l. 16 s. for his  $\frac{2}{3}$  of 10 Company Kerseys sold to *Jacobus Goldham* for 72 l. so that his share therein is — 28 l. 16 s.

Kerseys in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me Creditor

By sundry Accompts for 10 pieces sold to *Jacobus Goldham* for ———— 72 l.

Secondly

*Charles Ferrers* his Accompt Currant Creditor.

By his Accompt by me in Company in the sum of 28 l. 16 s. &c.

PR. OP. 88. *Wares of my own*, viz. *That stand in my Ledger*, charged upon Accompt of *Wares brought into Company*.

*Wares in Company between my Partner and me Debtor*

To Accompt of *Wares* as they stand charged in my Ledger for the value they are delivered to Company Accompt.

Accompt of *Wares* Creditor

By *Wares* in Company between my Partner and me for the value thereof as delivered.

Then



Then secondly,

*My Partner his Account by me in Company Debtor*

To Ditto Partner his Account Current for his share as the Wares are prized when delivered for Company-use.

Secondly,

*My Partner his Account Current Creditor*

By Ditto Partner his Account by me in Company.

*Example.*

I have brought into Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  my self, 20 of my own Kerseys, which I value to be worth 105 l. (though they may be charged at more or less in my Ledger) How must I enter this to Account?

*Answer.*

*Kerseys in Company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me Debtor*

To Kerseys in the sum of 105 l. for 20 pieces of my own delivered for Ditto Account ———— 105 l.

Secondly,

*Charles Ferrers his Account by me in Company Debtor*

To Ditto Charles his Account Current for his  $\frac{2}{3}$  of 105 l. for 20 of my own Kerseys brought into Company-Account, of which his  $\frac{2}{3}$  part is ———— -42 l.

*Kerseys Creditor*

By Kerseys in Company between Charles Ferrers  $\frac{2}{3}$ , and  $\frac{1}{3}$  me, for 20 pieces delivered to Ditto Account ———— 105 l.

Secondly,

*Charles Ferrers his Account Current Creditor*

By Ditto Ferrers his Account by me in Company ———— -42 l.

PRO P. 89. *Wares that stand charged in my Ledger upon Company-Account sent beyond the Seas, to be sold there for Company-Account, paying Charges at the shipping thereof.*

*Voyage so ——— in Company between my Partner and me Debtor*

To sundry Accounts for their Cost and Charges at the shipping thereof, viz.

To Wares in Company between my Partner and me, for their value as there charged.

*Wares in Company between me and Partner Creditor*

By Voyage to ——— in Company between my Partner and me, for their value, as in that Account charged.

And

And,

To Cash for Charges paid at the shipping thereof.

Secondly,

My Partner his Account Current Debtor.

To his Account by me in Company for his share in the Charges paid at the shipping thereof.

And,

Cash Creditor

By Voyage to—in Company between my Partner and me, for the charges paid at the shipping thereof.

Secondly,

My Partner his Account by me in Company Creditor

By Ditto Partner his Account Current, for his share in the Charges at the shipping thereof.

Example.

My Partner *Charles Ferrers* and I have agreed to send our remaining *Kerseys* in Company, which are 30 pieces, worth 155 *l.* in Commission to my Factor in another Land, to be sold there for our Account in Company  $\frac{2}{3}$  him and  $\frac{1}{3}$  me; and accordingly I have shipped them on Board the *Swan of London*, *Samuel Machin* Master, and consigned them to *Thomas Sherbrook* at *Cales*. The Charges paid in shipping them as by the particulars in the Book of Charges of Merchandise, is 5 *l.* How must this be placed to Account?

Answer.

Voyage to *Cales*, consigned to *Thomas Sherbrook*, in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me Debtor

To sundry Accounts in the sum of 160 *l.* for 30 Company *Kerseys* ship'd on Board the *Swan of London*, *Sam. Machin* Master, consigned to *Tho. Sherbrook*, to be sold there for our Account—160 *l.*

Viz.

To *Kerseys* in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me, for 30 pieces which cost—155 *l.*

And,

To Cash in the sum of 5 *l.* for Charges paid at the shipping thereof.

*Kerseys* in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me Creditor

By Voyage to *Cales*, consigned to *Tho. Sherbrook* in Company between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me, for 30 pieces which cost—155 *l.*

And,

Cash Creditor

By Voyage to *Cales*, consigned to, &c. for Charges paid at the shipping of *Kerseys* 30 ——— 5 *l.*

M

Se-

Secondly,

Charles Ferrers his Account Current Debtor

To Ditto Ferrers his Account by me in Company, in the sum of 2 l. for his  $\frac{1}{2}$  of Charges paid in shipping our 30 Kerseys to Cales, &c. ————— 2 l.

Secondly,

Charles Ferrers his Account by me in Company Creditor

By Ditto Ferrers his Account Current, for Charges in shipping, &c. ————— 2 l.

PROP. 90. Wares bought for Company. Account with ready Money and ship'd off, paying Charges at the shipping thereof.

Voyage to ——— in Company between my Partner and me, consigned to ——— Debtor

To Cash for the prime Cost and Charges in the shipping of them.

Secondly,

My Partner his Account Current Debtor

To Ditto Partner his Account by me in Company for his share in the Cost and Charges.

Cash Creditor

By Voyage to ——— in Company between my Partner and me, consigned to ——— for the Cost and Charges.

Secondly,

My Partner his Account by me in Company Creditor

By Ditto Partner his Account Current, for his share in the Cost and Charges.

Example.

Bought of Theophilus Fisher 24 pieces of Serge, which cost me 160 l. ready Money; the same I have ship'd on Board the *Penelope* of Yarmouth, James Johnson Master, consigned to Thomas Sherbrook at Cales, to be sold for Company. Account between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, paying for Custom and other incident Charges till on Board, 5 l. How ought this to be put to Account?

Here the prime Cost is 160 l. the Charges 5 l. which is 165 l. in all, and must be thus entred, viz.

Voyage to Cales in Company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me Debtor

To Cash in the sum of 165 l. for 24 pieces of Serge ship'd on Board the *Penelope* of Yarmouth, James Johnson Master, the same together with the Charges cost ——— 165 l.

Cash Creditor

By Voyage to Cales in Company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, &c. ————— 165 l.

Second.

Secondly,  
Charles Ferrers his Account Currant Debtor

To Ditto Ferrers his Account by me in Company for his  $\frac{1}{2}$  of 165 l. being the cost and charges of 24 Serges ship'd on Board the *Penelope* of Farnmouth, James Johnson Master, consigned to Thomas Sherbrook at Cales, to be sold for our Account, the sum is — 66 l.

Charles Ferrers his Account by me in Company Creditor

By ditto Ferrers his Account Currant ————— 66 l.

PROP. 91. Wares bought upon Time for Company Account, and ship'd away before entred in my Ledger, paying Charges at the shipping thereof.

Voyage to ——— in Company between my Partner and me, consigned to Debtor

To sundry Accounts for the prime cost and charges, viz.

To the Selling man for the prime cost, and,

To Cash for the charges.

Secondly,

Partner his Account Currant Debtor

To ditto Partner his Account by me in company for his share in the prime cost and charges.

Selling man Creditor

By Voyage to ——— in company between my Partner and me, consigned to ——— for the prime cost.

And,

Cash Creditor

By Voyage to ——— in company, &c. for the charges till on Board.

Secondly,

Partner his Account by me in company Creditor

By Partner his Account currant for his share in the cost and charges.

Example.

Bought of Trusty Roger 40 pieces of Exeter Wares, for the sum of 154 l. to pay at 3 months; the same I have ship'd on Board the *Guy* of Warwick, Captain Terrible Master, consigned to Thomas Sherbrook at Cales, the same to be sold for Account of company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me.

Paid charges at the shipping thereof, as appears by the particulars in the Book of Charges of Merchandice 4 l. 10 s. How ought this to be placed to Account?

Answer.

The cost added to the charges makes in all 158 l. 10 s. which may be thus placed to Accompt, viz.

*Voyage to Cales in company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, consigned to Thomas Sherbrook*  
Debtor

To sundry Accompts in the sum of 158 l. 10 s. viz.

To Trusty Roger in the sum of 154 l. for 40 pieces of Exeter Wares, ship'd on Board the *Guy of Warwick*, &c. ———— 154 l.

And,

To Cash in the sum of 4 l. 10 s. for charges paid at the shipping thereof ———— 4 l. 10 s.

Secondly,

Charles Ferrers his Accompt current Debtor

To ditto Ferrers his Accompt by me in company, for his  $\frac{2}{3}$  of 158 l. 10 s. being the cost and charges of 40 pieces of Exeter Wares bought of, &c. his share is ———— 63 l. 08 s.

Trusty Roger Creditor

By Voyage to Cales in company between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, consigned to *Tho. Sherbrook*, for 40 pieces of Exeter Wares ———— 154 l.

And,

Cash Creditor

By Ditto Voyage for charges paid at the shipping thereof 4 l. 10 s.

Secondly,

Charles Ferrers his Accompt by me in company Creditor

By his Accompt current 63 l. 8 s.

PROP. 92. Advice received from our Factor that Wares for company-Accompt are sold.

Factor at ———— for company-Accompt, between my Partner and me our Accompt current Debtor

To Voyage to ———— in company between me and my Partner consigned to Ditto Factor for the Nett proceed, as per advice.

Voyage to ———— in company between my Partner and me consigned to ———— Creditor

By Factor at ———— for company-Accompt, between my Partner and me our Accompt current for the Nett proceed.

Example.

Example.

Thomas Sherbrook at Cales advertiseth, That he hath sold to *Yacomo del Courney* the 24 pieces of Serge, formerly consigned to him for Company-Accompt, between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me, the Nett proceed of which is 1218 Dollars, the Exchange at 4 s. 6 d. sterling per Dollar, makes in English Money 274 l. 01 s. How must this be entered?

Answer.

Thomas Sherbrook at Cales for  
Company - Accompt between Ch.  
Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, our Accompt  
Currant ——— Debtor

To Voyage to Cales in Compa-  
ny between *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$   
me, consigned to Ditto *Sherbrook*  
for the Nett proceed of the Sale  
of 24 pieces of Serge, being 1218  
Dollars, the Exchange at 4 s. 6 d.  
per Dollar makes sterling

————— 274 l. 01 s.

Voyage to Cales in Company be-  
tween *Charles Ferrers*  $\frac{2}{3}$  and  $\frac{1}{3}$  me,  
consigned to Thomas Sherbrook

Creditor

By Ditto *Sherbrook* for Ditto  
Accompt of Company, our Ac-  
compt Currant for the Nett pro-  
ceed of 24 Serges ——— 274 l. 01 s.

PROP. 93. Advice from our Factor that he hath made abatements for defects in Wares formerly sold for Company-Accompt.

Voyage to ——— for Company-Ac-  
compt between my Partner and me,  
consigned to our Factor  
Debtor

To Factor at ——— for Ac-  
compt of Company between my  
Partner and me, our Accompt cur-  
rant, for the value of the Abate-  
ment, as per Advice.

Factor at ——— for Company-Ac-  
compt between my Partner and me,  
our Accompt currant

Creditor

By Voyage to ——— for Ac-  
compt of Company between my  
Partner and me, consigned to our  
Factor for the value of the Abate-  
ment.

Example.

Thomas Sherbrook our Factor at Cales, advertiseth, That he hath abated *Yacomo del Courney* 30 Dollars, for defects in the Serges formerly sold him; the Exchange at 4 s. 6 d. per Dollar, makes sterling 6 l. 15 s. How ought this to be placed to Accompt?

Answer.



## Answer.

Voyage to Cales in Company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, consigned to Thomas Sherbrook  
Debtor

To Ditto Thomas for Account of Company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, our Account Current, for Abatements on 24 Serges sold to *Jacomo del Courtney*, viz. 30 Dollars; the Exchange at 4 s. 6 d. is ———— 6 l. 15 s.

Thomas Sherbrook at Cales for Account of Company between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, our Account current Creditor

By Voyage to Cales in Company between Ditto Ferrers and me  
————— 6 l. 15 s.

PROP. 94. Advice received, That my Factor in one place has ship'd off Wares, and consigned them to our Factor in another place for Company-Account.

Voyage to ———— for Company Account between my Partner and me, consigned to our Factor Debtor

To Factor at ———— my Account current for their cost and charges, as per Advice.

Secondly,

Partner his Account current Debtor

To Ditto Partner his Account by me in company for his share in the cost and charges, as per Advice.

Factor at ———— my Account current Creditor

By Voyage to ———— in company between my Partner and me, consigned to our Factor, for the cost and charges.

Secondly,

Partner his Account by me in company Creditor

By Ditto Partner his Account current for his share in the cost and charges.

## Example.

*Sixtus Bues* of *Hambrough* my Factor, advertiseth, That according to my order, he hath ship'd on Board the *Golden Fleece* of *Hambrough*, *Jean Van Coning* Master, 100 *Oxenbridges*, consigned to *Thomas Sherbrook* Factor at *Cales*, to be sold there, for Account of company between *Charles Ferrers*  $\frac{1}{2}$  and  $\frac{1}{2}$  me, the same with all charges, as per Invoice, cost 1364 Dollars, and the Exchange at 4 s. 6 d. per Dollar, makes in English Money 366 l. 18 s. How must this be placed to Account?

Answer.



Answer.

Voyage to Cales in company between  
Charles Ferrers; and  $\frac{1}{2}$  me, con-  
signed to Tho. Sherbrook  
Debtor

To Sixtus Bues at Hambrough,  
my Accompt current for 100 pie-  
ces of Oxenbridges ship'd on board  
the Golden Fleece of Hambrough,  
consigned to Ditto Sherbrook at  
Cales, to be sold for our Accompt  
in company; the same with all char-  
ges, as per Invoice, cost 1364 Dol-  
lars, the Exchange at 4 s. 6 d. is  
————— 306 l. 18 s.

Sixtus Bues at Hambrough my  
Accompt current Creditor

By Voyage to Cales in com-  
pany between, &c. ——— 306 l. 18 s.

Secondly,

Charles Ferrers his Accompt current  
Debtor

To Ditto Ferrers his Accompt  
by me in company for his share in  
100 Oxenbridges, ship'd by Sixtus  
Bues of Hambrough, consigned to  
Thomas Sherbrook at Cales, to be  
sold for our Accompt of company;  
the same with all charges cost  
306 l. 18 s. of which his share be-  
ing  $\frac{1}{2}$ , is ——— 122 l. 15 s. 2 d.

Charles Ferrers his Accompt by me  
in company Creditor

By ditto Ferrers his Accompt  
current ——— 122 l. 15 s. 2 d.

PRO P. 95. Moneys remitted to me by our Factor, for Wares sold for com-  
pany-Accompt, and the Bill paid presently.

Cash Debtor to Factor at ——— for  
company - Accompt between my  
Partner and me, our Accompt cur-  
rent for the value of the Bill,

Factor at ——— for company-  
Accompt between my Partner and me,  
our Accompt current Creditor.  
By Cash for the sum received.

Second-

Secondly,

My Partner his Account by me in  
company ——— Debtor

To ditto Partner his Account  
current for his share in the money  
received.

Secondly,

My Partner his Account current  
Creditor

By ditto Partner his Account  
by me in company for his share in  
the Money received.

Example.

Thomas Sherbrook our Factor at Cales hath remitted to me 445 Dol-  
lars by Bill, payable by James Benson at sight, for Wares sold for com-  
pany-Account between Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, the Exchange at  
4 s. 6 d. per Dollar, makes sterling, 100 l. 02 s. 6 d. which I have now  
received : How must this be placed to Account?

Answer.

Cash Debtor

To Thomas Sherbrook at Cales for  
Account of company between  
Charles Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, remitted  
to me 445 Dollars, at 4 s. 6 d.  
per Dollar, payable by James Ben-  
son at sight, the sum now received  
is ——— 100 l. 2 s. 6 d.

Secondly,

Charles Ferrers his Account by  
me in company ——— Debtor

To ditto Ferrers his Account  
current, for his  $\frac{1}{2}$  of 100 l. 2 s. 6 d.  
remitted to me by Thomas Sher-  
brook our Factor at Cales for com-  
pany-Account, payable by James  
Benson upon sight; his  $\frac{1}{2}$  is  
————— 40 l. 01 s. 00 d.

Thomas Sherbrook at Cales for  
Account of Company between Charles  
Ferrers  $\frac{1}{2}$  and  $\frac{1}{2}$  me, our Account  
current ——— Creditor

By Cash received of James Benson  
by Bill upon sight 100 l. 02 s. 06 d.

Secondly,

Charles Ferrers his Account  
current Creditor

By ditto Ferrers his Account by  
me in Company — 40 l. 01 s. 00 d.

PROP. 96. Money remitted to me by our Factor, in return for Wares sold  
\* for Company-Accompt, and the Bill payable at usance.

*Accepting man Debtor*

To Factor at \_\_\_\_\_ for Compa-  
ny-Accompt between my Partner  
and me, our Accompt Currant, for  
the value of the Bill accepted.

Secondly,

*My Partner his Accompt by me in  
Company Debtor*

To ditto Partner his Accompt  
Currant, for his share in the said  
Bill.

*Factor at \_\_\_\_\_ for Company-  
Accompt, between my Partner and  
me, our Accompt Currant  
Creditor*

By the Bill-accepting man for  
the value thereof.

Secondly,

*My Partner his Accompt Currant*

By ditto Partner his Accompt  
by me in Company, for his share  
in the Bill accepted.

*Example.*

Thomas Sherbrook at Cales, hath remitted to me 560 Dollars, pay-  
able by John Jones at usance, for the value paid there to Jago Gonzales;  
the Exchange at 4 s. 08 d. per Dollar, makes in English Money 130 l.  
13 s. 04 d. which Bill he hath now accepted: How must it be placed  
to Accompt?

*Answer.*

*John Jones Debtor*

To Thomas Sherbrook at Cales  
for Accompt of Company, be-  
tween Charles Ferrers  $\frac{2}{3}$ , and  $\frac{1}{3}$  me,  
our Accompt Currant for 560  
Dollars, payable at usance; the  
Exchange at 4 s. 08 d. makes ster-  
ling-\_\_\_\_\_ 130 l. 13 s. 04 d.

Secondly,

*Charles Ferrers his Accompt by  
me in Company Debtor*

To ditto Ferrers his Accompt  
Currant, for his  $\frac{2}{3}$  of 130 l. 13 s.  
04 d. payable by John Jones at u-  
sance-\_\_\_\_\_ 52 l. 5 s. 04 d.

*Thomas Sherbrook at Cales, for  
Accompt of Company, between Charles  
Ferrers  $\frac{2}{3}$ , and  $\frac{1}{3}$  me, our Accompt  
Currant Creditor*

By John Jones payable at usance  
\_\_\_\_\_ 130 l. 13 s. 04 d.

Secondly,

*Charles Ferrers his Accompt Cur-  
rant Creditor*

By ditto Ferrers his Accompt by  
me in Company — 52 l. 05 s. c4 d.

**PROP. 97.** *Wares received consigned to me by our Factor, in return for Wares by him sold for Company-Accompt, with Charges paid at the Receipt thereof.*

*Wares received—Debtor*

To sundry Accompts for the prime cost and charges at their receipt, viz.

To Factor at——for Company-Accompt, between my Partner and me, our Accompt currant for the cost and charges there, as per Invoice.

Secondly,

To Cash for the charges paid at the receipt thereof.

Thirdly,

*My Partner his Accompt by me in Company Debtor*

To ditto Partner his Accompt Currant, for his share in the value of the return, as per Invoice.

*Factor at——for Company Accompt between my Partner and me; our Accompt Currant Creditor*

By Wares received for cost and charges there, as per Invoice.

Secondly,

*Cash Creditor*

By Wares received for the charges paid at their receipt.

Thirdly,

*My Partner his Accompt Currant Creditor*

By ditto Partner his Accompt by me in Company, for his share in the cost and charges there, as per Invoice.

*Example.*

Received from on Board the *Bay-Tree* of London, Benjamin Guest Master, consigned to me by Thomas Sherbrook of Cales, in return for Wares sold for Company-Accompt, between Charles Ferrers  $\frac{2}{3}$  and  $\frac{1}{3}$  me, six Butts of Sherry-Wine, the same cost, together with all Charges there till on Board, as per Invoice, 364 Dollars; the Exchange at 4 s. 07  $\frac{1}{2}$  d. per Dollar is, 84 l. 03 s. 06 d. And at the receipt thereof, I have paid for Freight, Custom, and other Charges, as by the particulars in the Book of Charges of Merchandice appeareth, 18 l. 16 s. 06 d. How ought this to be placed to Accompt?

*Answer.*

Add the cost and charges there, to the charges paid here, and the sum is 103 l. And also subtract the Charges paid here from the Cost and Charges there, and the remainder is 65 l. 07 s. and then will the Accompt be stated as followeth, viz.

*Sherry.*

*Sherry-Wines Debtor*

To sundry Accounts in the sum of 103 l. for six Butts which I have received from on Board the *Bay-Tree* of London, consigned to me by *Thomas Sherbrook* of *Cales*, in return of Wares sold for Company-Account between *Charles Ferrers* and  $\frac{1}{2}$  me, viz.

First,

To *Thomas Sherbrook* at *Cales* for Account of Company, between *Charles Ferrers* and  $\frac{1}{2}$  me, our Account current in the sum of 84 l. 03 s. 06 d. for the cost and charges there, as per Account

Secondly;

To Cash in the sum of 18 l. 16 s. 06 d. for charges paid at the receipt thereof — 18 l. 16 s. 06 d.

Thirdly,

*Charles Ferrers* his Account by me in Company Debtor

To ditto *Ferrers* his Account Current, for his  $\frac{1}{2}$  of 65 l. 07 s. 00 d. received from on Board the *Bay-Tree* of London, consigned to me by *Thomas Sherbrook* of *Cales*, in return for our Account of Company, viz.

— 26 l. 02 s. 09 d.

First,

*Thomas Sherbrook* at *Cales* for Account of Company between *Charles Ferrers* and  $\frac{1}{2}$  me, our Account Current Creditor

By *Sherry-Wines* received from Board the *Bay-Tree* of London

— 84 l. 03 s. 06 d.

Secondly,

Cash Creditor

By *Sherry-Wines* paid Custom, Freight, &c. — 18 l. 16 s. 06 d.

Thirdly,

*Charles Ferrers* his Account Current Creditor

By ditto *Ferrers* his Account by me in Company, &c.

— 26 l. 02 s. 09 d.

PROP. 98. Wares sent to my Factor in another Land, by our Factor, in return for Wares sold for Company-Account.

Voyage to ———— consigned to my Factor Debtor

To Factor at ———— for Company-Account between me and my Partner, our Account current for the value, as per Advice.

Factor at ———— for Company-Account between my Partner and me, our Account Current Creditor

By Voyage to ———— consigned to my Factor for the cost and charges there, as per Account.

N 2.

Second-

Secondly,  
My Partner his Account by me in  
Company Debtor

To ditto Partner his Account  
current, for his share in that return,  
as per Account received.

Secondly,  
My Partner his Account Current  
Creditor

By ditto Partner his Account  
by me in Company, for his share.

Example.

Thomas Sherbrook our Factor at Cales, by Letter of the 15 Passado  
advertiseth. That according to my order formerly sent him, he hath  
shipp'd on Board the Ship *Charity* of Rotterdam, Skipper *Jehan Voleren*,  
consigned to *Nathanael Glover* at Rotterdam, fourteen Butts of Sherry-  
Wine, in return for Wares sold in Company between *Charles Ferrers*  
 $\frac{2}{3}$ , and  $\frac{1}{3}$  me; which cost together with all Charges till on Board, as per  
his Account, 342 l. Flemish; the Exchange at 36 s. Flemish per l. ster-  
ling, makes in English Money 190 l. 00 s. 00 d. How ought this to be  
placed to Account?

Answer.

Voyage to Rotterdam, consigned to  
Nath. Glover Debtor

To Thomas Sherbrook at Cales,  
for Account of Company between  
*Charles Ferrers*  $\frac{2}{3}$ , and  $\frac{1}{3}$  me, our Ac-  
count current in the sum of 190 l.  
sterling, for—shipp'd on Board  
the *Charity* of Rotterdam, Skipper  
*Jehan Voleren*; the same cost with  
all Charges there till on Board,  
as per Account—190 l. 00 s. 00 d.

Secondly,

*Charles Ferrers* his Account by me  
in Company Debtor

To ditto *Ferrers* his Account  
current, for his  $\frac{2}{3}$  of 190 l. shipp'd in  
Sherry-Wines (14 Butts) on Board  
the *Charity* of Rotterdam, consigned  
to *Nath. Glover* at Rotterdam, by *Tho.*  
*Sherbrook* at Cales, in return for  
Wares sold for Account of Com-  
pany between *Charles Ferrers*  $\frac{2}{3}$ , and  
 $\frac{1}{3}$  me, of which his  $\frac{2}{3}$  is ——— 76 l.

Thomas Sherbrook at Cales for  
Account of Company between *Charles*  
*Ferrers*  $\frac{2}{3}$ , and  $\frac{1}{3}$  me, our Account Cur-  
rent Creditor

By Voyage to Rotterdam, con-  
signed to *Nath. Glover*, &c.---190 l.

*Charles Ferrers* his Account  
Current Creditor

By ditto *Ferrers* his Account by  
me in Company, &c. 76 l. 00 s. 00 d.

PROP. 99. To Close or Balance an Account of Company.

First, see what your Provision comes to, and for that make the Company-Account Debtor to Profit and Loss ; then see what is advanced or gained by that Account, whether Domestick or Foreign, and divide it between your Partner and your self proportionably, according to the stock of each ; the particulars of which put into a loose piece of Paper, together with your Provision ; then make

*Wares in Company, or Voyage in Company Debtor*

To sundry Accounts for the whole advance.

First,

To Profit and Loss for your Advance and Provision ; and

Secondly,

To your Partner his Account current for his Advance.

First,

*Profit and Loss Creditor*

By Wares in Company, &c. for my Provision and Advance.

Secondly,

*Partner his Account Current Creditor*

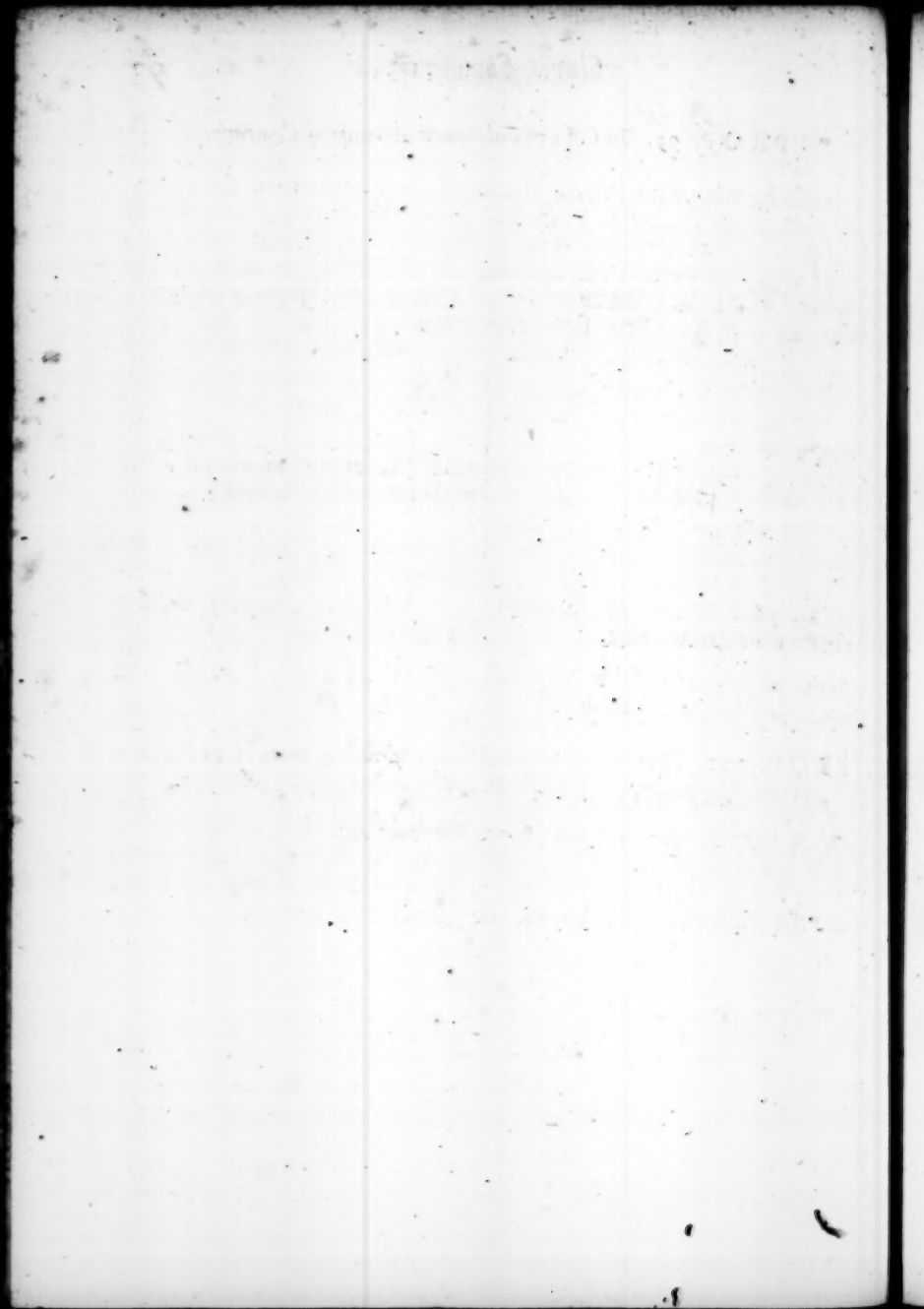
By Wares in Company, &c. for his Advance.

For an Example of this Proposition, see Waste-Book, June 18, and in the Journal, the same day.

PROP. 100. To enter a Bill of Exchange, drawn upon me by my Partner, or an Assignment, for payment on Advance in Company-Account.

**M**ake your Partner his Account Current Debtor, to the demanding Person, if payable upon usance ; but if paid upon sight, make your Partner his Account Current Debtor to Cash : For an Example, see the Waste-Book, June 30, and the Journal the same day.





THE  
WASTE-BOOK  
OF ME

**Would-be Rich-enough,**

Citizen and Merchant of London :

Containing all my Dealings from the First of *January*, 1685.

*In the Name of G O D, Amen.*

*An Inventory taken January 1. containing my present  
Estate in Money, Wares, and Debts owing to me, and  
also such Debts as are owing by me at this day, &c.*

**M**Y whole Estate at this day in Money, } 6318 l. 15 s. 02½ d.  
Wares, and Debts, &c. is— }  
As followeth, viz.

|  | l.   | s. | d. | l.   | s. | d.           |
|--|------|----|----|------|----|--------------|
| <i>Imprimis</i> , I have in ready Cash—                  | 1468 | 00 | 00 |      |    |              |
| <i>Item</i> , I have 120 Broadcloths, as followeth, viz. |      |    |    |      |    |              |
| 70 Woresters at 9 l. each                                | 630  | 00 | 00 |      |    |              |
| 50 Glocesters at 14 l. each                              | 700  | 00 | 00 |      |    |              |
|  | 1330 | 00 | 00 |      |    |              |
|  |      |    |    | 2798 | 00 | 00           |
|  |      |    |    |      |    | <i>Item,</i> |

Item, 86 pieces of Exeter Wares, viz.

|                                | l.  | s. | d. |
|--------------------------------|-----|----|----|
| 26 Sayes at 3 l. 10 s. —       | 91  | 00 | 00 |
| 30 Sempeternums at 4 l. 8 s. — | 132 | 00 | 00 |
| 30 Perpetuana's at 4 l. 0 s. — | 120 | 00 | 00 |

l. s. d. l. s. d.

343 ; 00 : 00

Item, 40 pieces of Holland-Cloth, containing in all 1560 ells Flemish, which is 936 ells English, and cost 4 s. 4. d. per ell —

202 : 16 : 00

Item, 18 hogshheads of Virginia Tabaco, pois nett 11340 l. at 2 l. 11 s. 4 d. per C. is —

259 : 17 : 06

Item, 4 Chests of Lisbon Sugars, which (together with all Charges) cost —

174 : 14 : 08

Item, 8 Tuns of Nants Brandy, at 31 l. per Tun —

284 : 00 : 00

Item, 75 Rings of Latten-Wire, cost with all Charges —

116 : 13 : 04

Item, I have Casks of Nutmegs weighing, and numbred as followeth, viz.

| N <sup>o</sup> | C. | Q. | L. | L. |
|----------------|----|----|----|----|
| 21             | 6  | 3  | 18 | 63 |
| 36             | 7  | 1  | 21 | 79 |
| 82             | 7  | 3  | 14 | 85 |
| 90             | 7  | 0  | 24 | 73 |

Tare

29 : 1 : 21

300

29

299

294

3297 L. Gros.

300 Tare.

2997 L. nett, at 9 s. 04<sup>1</sup> per

L. is —

1404 : 16 : 10<sup>1</sup>

Item, I have at Rotterdam, consigned to N. Glover, the following Goods remaining unfold, viz.

2785. 18. 4<sup>1</sup>  
10 pieces

# Clavis Commercialis.

97

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 10 pieces of Broad-cloth at }<br>14 <i>l.</i> 06 <i>s.</i> —————  | 143       | 00        | 00        |           |           |           |
| 30 Sayes at 4 <i>l.</i> per piece —   | 120       | 00        | 00        |           |           |           |
| 18 Sempeternums cost —  | 91        | 00        | 00        |           |           |           |
|   | 354       | 00        | 00        |           |           |           |
| Item, Captain Twysford oweth me upon }<br>Bond due January 8. next —  | 130       | 00        | 00        |           |           |           |
| Item, John Peeling oweth me to Balance }<br>the old Account in the Ledger —   | 94        | 16        | 10        |           |           |           |
| Item, Will. Terrel oweth to Balance his Ac- }<br>count in the old Ledger —  | 112       | 00        | 00        |           |           |           |
| Item, John Marsh by Bill of Exchange pay- }<br>able the 10th of February next —   | 90        | 00        | 00        |           |           |           |
|   | 6328      | 15        | 2½        |           |           |           |
| Item, I am indebted to sundry Persons 1044 <i>l.</i> 16 <i>s.</i> 03 <i>d.</i><br><i>Viz.</i> <i>l.</i> <i>s.</i> <i>d.</i> |           |           |           |           |           |           |
| To Barnabas Young, due March 15. next —   | 140       | 00        | 00        |           |           |           |
| To Thomas Tawney, due March 25 next —   | 320       | 00        | 00        |           |           |           |
| To Thomas Morwent to Balance his Ac- }<br>count in my old Ledger —  | 436       | 00        | 00        |           |           |           |
| To Thomas Goad to Balance his Ac- }<br>count in my old Ledger —   | 148       | 16        | 03        |           |           |           |
|   | 1044      | 16        | 03        |           |           |           |

Here ends the Inventory : See how the same is entred  
in the Journal.

Here

Here followeth the *WASTE-BOOK*, containing  
all my Dealings from *January 1. 1685.*

| January 2. 1685.  |        | l.                     | s. | d.      |        |         |         |                                |  |  |
|---|--------|------------------------|----|---------|--------|---------|---------|--------------------------------|--|--|
| <b>R</b> Received of <i>John Peeling</i> in full the sum of _____   |        | 94                     | 16 | 10      |        |         |         |                                |  |  |
| Paid <i>Thos. Morwent</i> in part _____   |        | 236                    | 00 | 00      |        |         |         |                                |  |  |
| <i>Ditto 3. 1685.</i>   |        |                        |    |         |        |         |         |                                |  |  |
| Sold to <i>James Young</i> 26 Sages, at 3 <i>l.</i> 17 <i>s.</i> 04 <i>d.</i> per piece,<br>for which I have received present Money _____   |        | 100                    | 10 | 08      |        |         |         |                                |  |  |
| <i>Vid. Chap. 19. Prop. 3.</i>  |        |                        |    |         |        |         |         |                                |  |  |
| <i>Ditto 5. 1685.</i>   |        |                        |    |         |        |         |         |                                |  |  |
| Bought of <i>Jonathan Talbot</i> 3 Bags of Pepper, the Weight<br>and Number following, <i>viz.</i>  |        |                        |    |         |        |         |         |                                |  |  |
| <table><tr><td>N<sup>o</sup> Cent, L</td><td></td></tr><tr><td>7 — 372</td><td rowspan="3">} Nett</td></tr><tr><td>8 — 296</td></tr><tr><td>9 — 341</td></tr></table>                     |        | N <sup>o</sup> Cent, L |    | 7 — 372 | } Nett | 8 — 296 | 9 — 341 | <i>Vid. Chap. 19. Prop. 4.</i> |  |  |
| N <sup>o</sup> Cent, L  |        |                        |    |         |        |         |         |                                |  |  |
| 7 — 372   | } Nett |                        |    |         |        |         |         |                                |  |  |
| 8 — 296   |        |                        |    |         |        |         |         |                                |  |  |
| 9 — 341   |        |                        |    |         |        |         |         |                                |  |  |
| Pois nett 949 L. at 3 <i>s.</i> 01½ <i>d.</i> per L. is _____   |        | 148                    | 05 | 7½      |        |         |         |                                |  |  |
| For which I have paid him ready Money.  |        |                        |    |         |        |         |         |                                |  |  |
| <i>Ditto 8. 1685.</i>   |        |                        |    |         |        |         |         |                                |  |  |
| <i>William Terrel</i> hath given me an Assignment upon <i>Richard Rump</i> , for 112 <i>l.</i> which Money I have received of ditto<br><i>Rump</i> upon demand. <i>Chap. 19. Prop. 5.</i> |        | 112                    | 00 | 00      |        |         |         |                                |  |  |
| <i>Ditto 10. 1685.</i>  |        |                        |    |         |        |         |         |                                |  |  |
| I have given <i>Thomas Morwent</i> an Assignment upon Captain<br><i>Twysford</i> , for 130 <i>l.</i> due to me from ditto <i>Twysford</i> upon<br>Bond. <i>Chap. 19. Prop. 6.</i>         |        | 130                    | 00 | 00      |        |         |         |                                |  |  |

*January*

# Clavis Commercii.

99

January 15. 1684.

Paid to Charles Ferrers by the order and upon the Ac-  
compt of Thomas Goad  
*Vide Prop. 7.*

| l.  | s. | d. |
|-----|----|----|
| 100 | 00 | 00 |

Lent Thomas Beedam 150 l. for 6 Months, for which he is  
to pay me Interest at 6 per Cent. per annum—  
So that the Interest thereof comes to  
*Vide Prop. 9.*

|     |    |    |
|-----|----|----|
| 150 | 00 | 00 |
| 4   | 10 | 00 |

*Ditto 17. 1684.*

Bought of John Hopkins the following Goods for ready  
Money, viz.

1 Pack of Canvas, containing 36 pieces at 2 l. 16 s. per  
piece—

|    |    |    |    |
|----|----|----|----|
| 01 | 00 | 16 | 00 |
|----|----|----|----|

40 Kerseys as followeth, viz.

| l. | s. | d. |
|----|----|----|
|----|----|----|

15 Northernns at 34 s. ——— 25:10:00

15 Devonshires at 48 s. ——— 36:00:00

10 Hampshires at 54 s. ——— 27:00:00

In all 40 pieces cost—

|    |    |    |    |
|----|----|----|----|
| 00 | 88 | 10 | 00 |
|----|----|----|----|

50 pieces of Milan-Fustian cost 151 l. 5 s. viz.

25 pieces at 2 l. 16 s. ——— 70:00:00

25 pieces at 3 l. 5 s. ——— 81:05:00

50 pieces in all cost—

|    |    |    |    |
|----|----|----|----|
| 01 | 51 | 05 | 00 |
|----|----|----|----|

*See Prop. 14.*

*Ditto 20. 1684.*

Sold to Simon Suckegg the following Wares for ready Mo-  
ney, viz.

1 Cask of Nutmegs N<sup>o</sup> 21 Weight 6 C. 03 Q. 18 L.

Gross Tare 63 l. nett 711 l. at 9 s. 10<sup>1</sup>/<sub>2</sub> per L. is—

|    |    |    |                               |
|----|----|----|-------------------------------|
| 03 | 51 | 01 | 1 <sup>1</sup> / <sub>2</sub> |
|----|----|----|-------------------------------|

Exeter Wares 15 Sempeternums at 4 l. 17 s. 06 d. per  
piece, amounts to—

|    |    |    |    |
|----|----|----|----|
| 00 | 73 | 02 | 06 |
|----|----|----|----|

*See Prop. 15.*

*Ditto 24. 1684.*

Bought of Thomas Tawney the following Exeter Wares,  
for which I am to make payment Feb. 14. next, viz.

|  | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 36 Sayes at 3 <i>l.</i> 04 <i>s.</i> per piece ———           | 115       | 04        | 00        |           |           |           |
| 15 Sempeternums at 4 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> ———   | 64        | 02        | 06        |           |           |           |
| 15 Perpetuana's at 3 <i>l.</i> 16 <i>s.</i> 04 <i>d.</i> ——— | 57        | 05        | 00        |           |           |           |
| 66 pieces in all, cost ———                                   | 0236      | 11        | 06        |           |           |           |
| See Prop. 16.  |           |           |           |           |           |           |

January 25. 1684.

|   |      |    |    |
|---|------|----|----|
| Sold to Grandfather Thorpe 2 Tuns of <i>Nanis</i> Brandy, at<br>34. <i>l.</i> 10 <i>s.</i> per Tun, which in all comes to ——— | 0069 | 00 | 00 |
| To be paid for it Feb. 23 next. See Prop. 17.   |      |    |    |

|   |  |  |  |
|---|--|--|--|
| Sold to Samuel Ferrers 20 Broad-cloths for 262 <i>l.</i> viz.<br>10 <i>Worcesters</i> at 10 <i>l.</i> 9 <i>s.</i> ——— 104 : 10 : 00<br>10 <i>Glocesters</i> at 15 <i>l.</i> 15 <i>s.</i> ——— 157 : 10 : 00<br>20 pieces in all, which cost ——— 0262 00 00<br>To pay at 2 Months, as per Bill. |  |  |  |
|---|--|--|--|

|   |  |  |  |
|---|--|--|--|
| Bought of John Marsh 5628 pounds of Thread, at 14 <i>s.</i><br>10 per pound, which amounts to ——— 4185 16 06<br>To pay at 3 two Months, as per 3 Bills delivered, viz.<br>The first of 1185 <i>l.</i> 16 <i>s.</i> 06 <i>d.</i> payable March 25.<br>The second of 2000 <i>l.</i> payable May 25<br>The third of 1000 <i>l.</i> payable July. See Prop. 18. |  |  |  |
|---|--|--|--|

Ditto 28. 1684.

|  |  |  |  |
|--|--|--|--|
| Bought of Captain Twyford 20 pieces of <i>Holland-Cloth</i> ,<br>containing 820 Ells <i>Flemish</i> , which makes 492 Ells<br><i>English</i> , at 5 <i>s.</i> 2 <i>d.</i> per Ell, which comes to ——— 0127 02 00<br>Of which I have paid in ready Money 77 <i>l.</i> 02 <i>s.</i> and the<br>rest which is 50 <i>l.</i> to be paid March 1.<br>See Prop. 19. |  |  |  |
|--|--|--|--|

|  |  |  |  |
|--|--|--|--|
| Sold to Thomas Corbett 35 pieces of Broad-cloth, for the<br>sum of 455 <i>l.</i> 15 <i>s.</i> viz. <i>l.</i> <i>s.</i> <i>d.</i><br>20 <i>Worcesters</i> at 10 <i>l.</i> 18 <i>s.</i> per piece ——— 218 : 00 : 00<br>15 <i>Glocesters</i> at 15 <i>l.</i> 17 <i>s.</i> per piece ——— 237 : 15 : 00<br>35 pieces in all which comes to ——— 0455 15 00<br>Of which he hath paid me in ready Money 255 <i>l.</i> 15 <i>s.</i><br>And the rest which is 200 <i>l.</i> to be paid Feb. 20 next,<br>as per his Bill on the File. See Prop. 20. |  |  |  |
|--|--|--|--|

Ditto



# Clavis Commerciali.

101

l. s. d.

*Ditto* 29. 1684.

Raid John Marsh his first payment for Thread bought the  
25th. Instant, viz. 1185 l. 6 s. 06 d. he allowing me  
4 Months rebate, at 6 per Cent. viz. l. s. d.  
Paid him ————— 1162:11:05  
Rebated ————— 23: 5:01

See Prop. 21.

1185 16 06

*Nota*, That what Moneys soever have hither-  
to been either paid or received, have been entred  
down in the *Waste-Book*, and the particulars are born to  
the Account of Cash in the Ledger; but what Receipts  
and Payments are hereafter made, shall be entred in the  
Cash-Book, and from thence shall be posted monthly into  
the Ledger; so that then there will be but one Line made  
in the Ledger of all the Receipts in a Month, and another  
of the Payments, in the Account of Cash.

*London, February 2. 1684.*

Bought of Christopher Johnson the following Wares, to pay  
upon demand, viz. l. s. d.  
Cambricks 160 pieces at 4 l. per piece — 640:00:00  
Holland-Cloths 120 pieces, at 5 l. per piece 600:00:00  
Ditto ——— 84 pieces, at 4 l. 10 s. per }  
piece ————— } 378:00:00

1618 00 00

*Ditto* 5. 1684.

Sold to Thomas Morwent 30 pieces of Broad-cloth, to be  
paid upon demand, viz. l. s. d.  
18 Worcesters at 11 l. 12. s. each ——— 208:16:00  
12 Glocesters at 15 l. 14 s. each ——— 188:08:00  
30 pieces in all, which amount to ——— 397 04 00

0397 04 00

*Ditto* 7. 1684.

Bought of John Hopkins 360 Kerseys, as followeth, viz.

l. s. d.  
95 Hampshires at 54 s. each ——— 256:10:00  
120 Devonshires at 45 each ——— 270:00:00  
145 Northerns at 32 each ——— 232:00:00  
In all 360 pieces, which cost ——— 758 10 00

0758 10 00

Of

Of which I have paid him 158 l. 10 s. in ready Money, as per *Cash-Book*, and 100 l. by Assignment upon *Thomas Morwent*, and the rest which is 500 l. to be paid at two 2 Months, as per two Bills delivered, viz. the one for 250 l. payable *April 7. next*, and the other of 250 l. payable *June 7 next*. See *Prop. 23*.

*Ditto 10. 1684.*

Sold to *Simon Sackegg* 3 Tuns of Brandy, for 34 l. 5 s. per Tun, which in all amounts to the sum of ————

Of which I have received 25 l. 15 s. ready Money, as per *Cash-Book*, and 60 l. by Assignment upon *John Marsh*, and the rest, which is 20 l. payable *March 25 next*, as per his Bill. See *Prop. 24*.

Bought of *Anthony Green* 48 pieces of *Milan-Fustian*, which amounts to 170 l. 16 s. 08 d. as followeth, viz.

28 pieces, containing 38 yards per piece, } 110 : 16 : 08  
at 2 s. 1 d. per yard ————

20 pieces, containing 36 yards per piece, } 60 : 00 : 00  
at 20 d. per yard ————

48 pieces in all, which amounts to ————

Against which I have sold him in Barter 18 C. 1 Q. 06 L. of *Virginia-Tabaco*, at 20 d. per L. ————

See *Prop. 25*.

*Ditto 12. 1684.*

Sold to *Josiah Cuffley* 1 Cask of of Nutmegs, N<sup>o</sup> 82, weight 7 C. 3 Q. 14 L. Gross, Tare 85 L. Nett 75 L. at 10 s. per L. in Truck or Barter, which amounts to ————

l. s. d.

0105 15 00

0170 16 08

0170 16 08

0398 10 00

Against

Against which he hath delivered me 36 Bags of Hops,  
Weight and Number as followeth, viz.

| N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. |
|------------------|----|----|----|------------------|----|----|----|------------------|----|----|----|------------------|----|----|----|
| 1                | 4  | 2  | 18 | 19               | 5  | 1  | 10 | 10               | 4  | 2  | 18 | 28               | 4  | 1  | 16 |
| 2                | 3  | 3  | 14 | 20               | 4  | 0  | 00 | 11               | 4  | 1  | 24 | 29               | 3  | 3  | 27 |
| 3                | 4  | 3  | 24 | 21               | 3  | 3  | 12 | 12               | 3  | 2  | 18 | 30               | 3  | 2  | 14 |
| 4                | 4  | 2  | 14 | 22               | 4  | 3  | 12 | 13               | 4  | 1  | 10 | 31               | 5  | 1  | 13 |
| 5                | 3  | 3  | 20 | 23               | 3  | 2  | 24 | 14               | 5  | 0  | 08 | 32               | 4  | 2  | 20 |
| 6                | 5  | 1  | 18 | 24               | 4  | 2  | 15 | 15               | 4  | 3  | 12 | 33               | 4  | 3  | 11 |
| 7                | 4  | 0  | 27 | 25               | 3  | 3  | 20 | 16               | 3  | 3  | 21 | 34               | 4  | 2  | 15 |
| 8                | 3  | 2  | 24 | 26               | 4  | 1  | 10 | 17               | 4  | 1  | 07 | 35               | 3  | 3  | 09 |
| 9                | 4  | 3  | 20 | 27               | 4  | 1  | 16 | 18               | 3  | 3  | 09 | 36               | 5  | 1  | 10 |

40:1:11 | 39:0:07 | 39:0:15 | 40:2:23  
 39:0:07  
 59:0:15  
 40:2:23

159:1:00 Grofs weight.

159

1598

1592

178;6 L. Grofs.

576 L. Tare, at 16 l. per Bag.

l. s. d

17260 L. nett, at 42 s. per C. amounts to 323:12:06

And the rest I have received in ready Mo- } 74:17:06  
 ney, viz.

Vide Prop. 26.

0398 10 00

Ditto 16. 1684.

Bought of Andrew Thorogood 4 Bags of Pepper,  
Weight and Number following, viz.

| N <sup>o</sup> . | L.        |
|------------------|-----------|
| 14               | Cont. 341 |
| 15               | 422       |
| 16               | 372       |
| 17               | 391       |

Nett.

15:6 L. in all at 3 s. 6 d. per L. is 0267 01 00

Against

Against which I have delivered him the first nine Bags of Hops, bought of *Josiah Cuffley*, the Nett weight of which is 4375 l. at 56 per C. comes to

| l.   | s. | d. |
|------|----|----|
| 0109 | 07 | 06 |

And the rest which is 157 l. 13 s. 06 d. I have paid him in ready Money, as per Cash-Book. See Prop. 27.

Sold to *Thomas Goad* 16 pieces of *Holland-Cloth*, each piece containing 39 ells *Flemish*, which makes ells *English* in all 468, at 5 s. 02 d. per ell; which at that rate amounts to

|      |    |    |
|------|----|----|
| 0120 | 18 | 00 |
|------|----|----|

To be paid upon demand.

Sold to *Barnabas Young* 28 pieces of *Milan Fustian*, each containing 38 yards, at 2 s. 6 d. per yard, to be paid for them upon demand. They amount to

|      |    |    |
|------|----|----|
| 0133 | 00 | 00 |
|------|----|----|

February 18. 1684.

Bought of *Thomas Morwent* these *Exeter-Wares* following, viz.

|                              | l.  | s. | d. |
|------------------------------|-----|----|----|
| 20 Sayes at 3 l. 10 s.       | 70  | 00 | 00 |
| 40 Sempeternums at 4 l. 5 s. | 170 | 00 | 00 |
| 10 Perpetuana's at 4 l.      | 40  | 00 | 00 |

70 pieces amounts to

|      |    |    |
|------|----|----|
| 0280 | 00 | 00 |
|------|----|----|

For which I have paid him in part by his former Debt of 227 l. 04 s. 00 d. And the rest which is 52 l. 16 s. 00 d. I have paid him in ready Money, as per Cash-Book.

See Prop. 30.

Disco 20.

Bought of *Thomas Cremer* 120 pieces of Broad-cloth, viz.

|                                   |     |    |    |
|-----------------------------------|-----|----|----|
| 70 Glocesters at 12 l. each       | 840 | 00 | 00 |
| 50 Worcesters at 10 l. 10 s. each | 525 | 00 | 00 |

In all 120 pieces cost

|      |    |    |
|------|----|----|
| 1365 | 00 | 00 |
|------|----|----|

For payment of which he alloweth me 4 days time.

February

# Clavis Commercii.

105

February 24.

Sold Thomas Cremer the following Wares, viz.

|               |   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---------------|---|-----------|-----------|-----------|
| Holland-cloth | 120 pieces, at 5 <i>l.</i> 10 <i>s.</i> — | 660       | 00        | 00        |
| Ditto         | 84 pieces, at 4 <i>l.</i> 15 <i>s.</i> —  | 399       | 00        | 00        |

In all 204 pieces for ————— 1059:00:00

Nutmegs 2 Casks weighing nett 1489 } 721:04:8<sup>1</sup>

*L.* at 9 *s.* 8<sup>1</sup> per *L.* comes to ————— } 1780 04 8<sup>1</sup>

1780 04 8<sup>1</sup>

For which he hath out-set my Debt of 1365 *l.* in part of payment, and the rest which is 415 *l.* 4 *s.* 08<sup>1</sup> *d.* He has paid me in present Money, as per Cash-Book.

See Prop. 31.

*Ditto* 26.

Sold to Grandfather Thorpe, the Kerseys following, viz.

|                                  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|----------------------------------|-----------|-----------|-----------|
| 15 Northernns at 40 <i>s.</i> —  | 30        | 00        | 00        |
| 15 Devonshires at 50 <i>s.</i> — | 37        | 10        | 00        |
| 10 Hampshires at 60 <i>s.</i> —  | 30        | 00        | 00        |

In all 40 pieces for the sum of ————— 097 10 00

For which he is to pay April 30. next.

097 10 00

Received upon sundry Accompts this Month, as per Cash-Book,

Feb. 2. Received of Thomas Corbet in full, for 200 *l.* rebate being allowed for 3 Months, at 10 per Cent. ————— 0195 02 05

10. Of Simon Suckegg being ready Money in part of Brandy ————— 0025 15 00

12. Of Joseph Cuffley ready Money in part of Nutmegs ————— 0074 17 06

20. Of Thomas Goad in full ————— 0072 01 09

Of Ben Barton at Interest for 6 Months, at 5 per Cent. 0400 00 00

24. Of Grandfather Thorpe in full ————— 0069 00 00

Of Thomas Cremer in full ————— 0415 04 0<sup>1</sup>

25. Of Jonathan Johnson for Anthony Armstrong's Bond of 318 *l.* due at 6 Months ————— 0308 14 08

1560 16 0<sup>1</sup>

| Paid out this Month, as per Cash-Book,  |   | l.  | s. | d. |
|---|---|-----|----|----|
|   |   | l.  | s. | d. |
| February 7. Paid J. Hopkins in part for Kerseys   | } | 158 | 10 | 00 |
| 8. Paid for Household-Expences  |   | 15  | 00 | 00 |
| 15. Paid T. Tawney for Exeter-Wares bought Jan. 14  | } | 236 | 11 | 06 |
| 16. Paid in part of Pepper  |   | 157 | 13 | 06 |
| 18. Paid for Exeter-Wares   |   | 52  | 16 | 00 |
| 21. Paid (for Anthony Armstrong's Bond of 318 l. Due 6 Months hence) to Giles Cripplegate | } | 300 | 00 | 00 |
| Paid Thomas Fisher for his 7 parts of the Eagle, whereof is Malter Thomas Johnson         |   | 180 | 00 | 00 |
| See Prop. 32.   |   |     |    |    |

## March 1.

Shipp'd on Board the *Mary-Rose* of London for *Smyrna*, James Thompson Malter, 111 pieces of *Exeter-Wares*, the same I have consigned to *Richard Watts*, to be sold for my Account, viz.

|                                    |           |
|------------------------------------|-----------|
| 15 Sempeternums at 4 l. 8 s.       | 66:00:00  |
| 30 Perpetuana's at 4 l.            | 120:00:00 |
| 36 Says at 3 l. 4 s.               | 115:00:00 |
| 15 Sempeternums at 4 l. 5 s. 6 d.  | 64:02:06  |
| 15 Perpetuana's at 3 l. 16 s. 4 d. | 57:05:00  |

In all 111 pieces, which cost

See Prop. 34.

## Ditto 4.

Shipp'd on Board the *Golden Lyon*, John Hunt Malter, consigned to Nath. Glover at *Rotterdam*, 275 Kerseys, viz.

|                          |           |
|--------------------------|-----------|
| 55 Hampshires at 54 s.   | 148:10:00 |
| 120 Devonshires at 45 s. | 270:00:00 |
| 100 Northerns at 32 s.   | 160:00:00 |

275 pieces in all, which cost

| l.    | s. | d.    |
|-------|----|-------|
| 11    | 00 | 11 00 |
| 04    | 22 | 11 06 |
| 05    | 78 | 10 00 |
| Maych |    |       |

# Clavis Commercii.

107

March 7.

Bought of *William Terrel* 76 pieces of Broad-cloth, for the sum of 987 *l.* which I have ordered him to deliver to *Christopher Johnson* upon my Accompt, viz. *l. s. d.*

46 *Worcesters* at 12 *l.* each ———— 552 : 00 : 00

30 *Glocesters* at 14 *l.* 10 *s.* each ———— 435 : 00 : 00

76 pieces in all, which cost ———— 0987 00 00

To pay *March* 30.

*Ditto* 10.

I have insured 450 *l.* upon *Ginger*, that *Captain Tynford* shipp'd *Jan.* 10. from *Roterdam* to *Morlaix* in the *Orange-Tree of Hambrough*, at 5 per Cent. comes to ————

To be paid upon safe arrival. See *Prop.* 40.

0022 10 00

*Ditto* 11.

Sold to *Thomas Pierce* 35 Broad-cloths at the following prizes for ready Money, viz.

22 *Worcesters* at 10 *l.* 5 *s.* ———— 225 : 10 : 00

13 *Glocesters* at 15 *l.* 2 *s.* ———— 196 : 06 : 00

In all 35 pieces, for which I have now received ———— 0421 16 00

*Ditto* 12.

Sold to *Peter Conset* for ready Money, the following Wares, viz.

14 Hogsheads of *Tabaco*, weight nett } 619 : 02 : 08  
9287 *L.* at 1 *s.* 4 *d.* per *L.* ————

More,

*Pepper* 949 *L.* at 3 *s.* 3 *d.* per *L.* which } 154 : 04 : 03  
at that rate comes to ————

0773 06 11

*Ditto* 13.

*Simon Suckegg* hath insured for me 400 *l.* upon *Exeter-Wares*, shipp'd in the *Mary-Rose* for *Smyrna* at 6 per Cent. to pay upon advice of their safe arrival ————

See *Prop.* 37.

0024 00 00



March 16.

Bought of William Terrel 126 Broad-cloths, for the sum of 1725 l. viz.

60 Glocesters at 15 l. each ————— 900:00:00

66 Worcesters at 12 l. 10 s. each ————— 825:00:00

126 pieces in all, cost ————— 1725 00 00

Of which I have paid 725 l. and the rest to stand out for 2 Months, as per my Bill.

Ditto 20.

Bought of Grandfather Thorp the following Wares, viz.  
Two Packs of Canvas, containing as followeth, viz.

Numb. 4. containing 36 pieces, at 3 l. is — 108 l.

Numb. 7. containing 40 pieces, 2 l. 18 s. is — 116 l.

In all 76 pieces come to ————— 224:00:00

126 pieces of Holland-cloth, each contain- }  
ing 24 ells English, for ————— } 766:08:00

140 pieces of Cottons, at 10 l. 06 s. is — 1442:00:00

2432 00 08

Against which I have delivered him for payment, as followeth, viz.

160 pieces of Cambrick, at 4 l. 5 s. ————— 680:00:00

1628 L. of Thread, at 15 s. per L. ————— 1221:00:00

Also I have assigned him T. Beedam's } 154:10:00

Bond of 154 l. 10 s. due July 15. ————— }

Also I have paid him in ready Money ————— 100:00:00

And the rest to be paid April 30th. next, } 276:10:00

as per my Bill delivered ————— }

2432 00 00

The afore said Wares bought of Grandfather Thorpe, I have ordered to be delivered to John Marsh before they are charged in my Ledger (in payment of my Debt of 2850 l. he allowing me Interest for payment before due) having sold them to him at the following prizes, viz.

The 2 packs of Canvas, Number and Price as followeth, viz.

Numb. 4. containing 36 pieces, at 3 l. 8 s. is — 122 l. 8 s.

Numb. 7. containing 40 pieces, at 3 l. 5 s. is — 130 l.

In all 76 pieces, which come to ————— 252:08:00

|  | l.   | s. | d. | l.   | s. | d. |
|--|------|----|----|------|----|----|
| 126 pieces of <i>Holland-cloth</i> , contain-<br>ing 3004 ells English, at 5 s. 10 d. }<br>per ell, amounts to ————— | 876  | 03 | 04 |      |    |    |
| 140 Cottons at 10 l. 12 s. 02 d. per<br>piece, comes to —————  | 1485 | 03 | 04 |      |    |    |
|  |      |    |    | 2613 | 14 | 08 |

|   |     |    |    |
|---|-----|----|----|
| So that my gain by the sale of the said<br>Goods, amounts to —————        | 181 | 14 | 08 |
| The Interest allowed me for payment<br>before it be due, is —————         | 42  | 15 | 00 |
| And the remainder of my Debt, I have<br>paid him in Money, which is ————— | 193 | 10 | 04 |

March 22.

I have insured 360 l. upon Broad-cloth, that *Christo-  
pher Johnson* shipp'd on board the *Falcon*, from *London* to  
*Constantinople*, at 10 per Cent. to be paid upon news of her  
safe arrival: The sum then to be due, will be —————

0036 00 00

More, I have insured 200 l. upon Kerseys, shipp'd by  
Ditto *Johnson* on board the *Dorothy* of *London*, from  
thence to *Smyrna*, at 10 per Cent. which I am to receive  
the 30th. instant.

0020 00 00

Ditto 24.

Received advice from *Nath. Glover*, Factor at *Rotterdam*,  
that he hath sold the following Goods to *Jacobus Steen-  
lock*, viz.

|  |     |    |    |
|--|-----|----|----|
| 10 Broad-cloaths at 35 l. 05 s. —————      | 352 | 10 | 00 |
| 30 Sayes at 14 l. 10 s. each —————         | 435 | 00 | 00 |
| 18 Sempeternum's at 15 l. 15 s. each ————— | 283 | 10 | 00 |

|   |      |    |    |
|---|------|----|----|
| The total amounts to —————  | 1071 | 10 | 00 |
| Deducted for his Provision, &c. and }<br>other Charges, as per Accompt. ————— | 79   | 00 | 00 |
| So that the Nett proceed of this Ac- }<br>compt in Flemish Money, is —————    | 992  | 10 | 00 |
| Exchange at 33 s. makes sterling money —————                                  | 601  | 04 | 03 |

See Prop. 48.

March

March 26.

Captain *Tmyford* hath received advice from *Vanderboven* of *Roterdam*, That the *Orange-Tree* of *Hambrough* fastning upon a Sand, the Master was obliged somewhat to disburthen his Ship, and amongst other Goods that were cast over-board, there was part of his Ginger, amounting to the value of 150*l.* sterling, and which I had insured the 10th. instant; and I have now agreed to make him good.

| l.   | s. | d. |
|------|----|----|
| 0120 | 00 | 00 |

Of which I have now paid 50 *l.* and the rest to stand out 2 Months. See *Prop.* 45. and 46.

Ditto 28.

Sold to *William Smith* 1000 *L.* of Thread, at 15 *s.* 04½ *per L.* for ready money: I say, the sum I have now received, is —

|      |    |    |
|------|----|----|
| 0768 | 15 | 00 |
|------|----|----|

Ditto 29.

Bought of *Grandfather Thorpe* the following Wares, for ready money, viz.

|   | l.  | s. | d. |
|---|-----|----|----|
| 20 Sempeternum's, at 4 <i>l.</i> 5 <i>s.</i> ———                | 84  | 00 | 00 |
| 20 Broad-cloth's <i>Worcest.</i> at 10 <i>l.</i> 10 <i>s.</i> — | 210 | 00 | 00 |

|      |    |    |
|------|----|----|
| 0294 | 00 | 00 |
|------|----|----|

The same I have shipp'd on board the *Smyrna-Merchant* of *London*, *James Goldham Jun.* Master, consigned to *Richard Watts* at *Smyrna*, to be sold for my Accompt.

See *Prop.* 50.

Ditto 30.

Delivered to *Tho. Tawney* 26 Broad-cloth's, as followeth, viz.

|   |      |    |    |
|---|------|----|----|
| 10 Gloucester's at 16 <i>l.</i> 5 <i>s.</i> ——— | 162  | 10 | 00 |
| 16 Worcester's at 13 <i>l.</i> 14 <i>s.</i> ——— | 219  | 04 | 00 |
| 26 pieces in all amount to ———                  | 0381 | 14 | 00 |

|      |    |    |
|------|----|----|
| 0381 | 14 | 00 |
|------|----|----|

Money

# Clavis Commercial.

111

Money received this Month upon sundry Accompts,  
as per Cash-Book, viz.

|   | l. | s. | d.    |
|---|----|----|-------|
| The 11th. for 35 pieces of Broad-cloth  | 04 | 21 | 16 00 |
| 12th. for 9287 l. of Tabaco, at 16 d.   | 06 | 19 | 02 08 |
| For Pepper 3 Bags 494 l. at 3 s. 3 d.   | 01 | 54 | 04 03 |
| 14. Of Samuel Ferrers 194 l. 13 s. 4 d. by Compositi-<br>on for 262 l.          | 01 | 94 | 13 04 |
| So that I lose by this accompt 67 l. 05 s. 08 d.                                |    |    |       |
| 30. Of Christopher Johnson for my Insurance of 200 l.<br>upon Kerseys to Smyrna | 00 | 20 | 00 00 |
| For 1000 l. of Thread, at 15 s. 4 d.  | 07 | 68 | 15 00 |
| Received in all   | 21 | 78 | 11 03 |

March 31.

Money paid this Month, as per Cash-Book, viz.

|  |    |    |       |
|--|----|----|-------|
| The 4th. Paid Christopher Johnson in part  | 06 | 18 | 00 00 |
| Paid Thomas Johnson for my 7 parts, in fitting out the<br>ship Eagle.  | 00 | 14 | 10 06 |
| 10. Paid out for Household-Expences, as by the parti-<br>culars in the Book of Household-Expences  | 00 | 15 | 00 00 |
| Paid to Capt. Twyford in part  | 00 | 40 | 00 00 |
| Lent John Peeling at Interest for 3 Months   | 01 | 00 | 00 00 |
| So that the Interest at 8 per Cent. comes to 40 s.   |    |    |       |
| 15 Paid Barnabas Young in full   | 00 | 07 | 00 00 |
| 16 Paid in part of Broad-cloth to W. Terrel  | 07 | 25 | 00 00 |
| 20 Paid to John Marsh 193 l. 10 s. 4 d. and 100 l. to<br>Grandfather Thorpe, in part of Wares bought of ditto<br>Thorpe, and ordered to ditto Marsh in payment of my<br>Debt | 02 | 93 | 10 04 |
| 30 Paid W. Terrel in part  | 04 | 87 | 00 00 |
| 31 Paid Charges of Merchandice this Month, as by the<br>particulars in the Book of Charges of Merchandice  | 01 | 26 | 00 10 |
| Paid Grandfather Thorpe for Goods put on board the<br>Smyrna - Merchant, for Smyrna, consigned to Richard<br>Watts   | 02 | 94 | 00 00 |
| Paid in all this Month   | 27 | 20 | 01 00 |

April

April 1. 1685.

Bought of *Tho. Tawney*, at 2 and 2 Months, the following Kerseys, viz.

|  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| 30 Northerns at 40 <i>s.</i> —————     | 60        | 00        | 00        |
| 18 Hampshires at 50 <i>s.</i> —————    | 45        | 00        | 00        |
| 25 Devonshires at 48 <i>s.</i> —————   | 60        | 00        | 00        |
| 73 pieces in all, which comes to ————— | 0165      | 00        | 00        |

The same I have shipp'd on Board the *Two Sisters* of *Bristol*, whereof is Master *Cornelius Jenkins*, bound for *Rotterdam*, and consigned them to *Nath. Glover*, to be sold for my Accompt. See *Prop.* 51.

Ditto 2.

Sold to *Tho. Corbet* 18 Bags of Hops, Number and Weight as followeth, viz.

| N <sup>o</sup> . | <i>C.</i> | <i>Q.</i> | <i>L.</i> | N <sup>o</sup> . | <i>C.</i> | <i>Q.</i> | <i>L.</i> |
|------------------|-----------|-----------|-----------|------------------|-----------|-----------|-----------|
| 10 Cont.         | 4         | 2         | 18        | 19 Cont.         | 5         | 1         | 10        |
| 11 ———           | 4         | 1         | 24        | 20 ———           | 4         | 0         | 00        |
| 12 ———           | 3         | 2         | 18        | 21 ———           | 3         | 3         | 12        |
| 13 ———           | 4         | 1         | 10        | 22 ———           | 4         | 3         | 12        |
| 14 ———           | 5         | 0         | 08        | 23 ———           | 3         | 2         | 24        |
| 15 ———           | 4         | 3         | 12        | 24 ———           | 4         | 2         | 15        |
| 16 ———           | 3         | 3         | 21        | 25 ———           | 3         | 3         | 20        |
| 17 ———           | 4         | 1         | 07        | 26 ———           | 4         | 1         | 10        |
| 18 ———           | 3         | 3         | 09        | 27 ———           | 4         | 1         | 16        |
|                  | 39        | 0         | 15        |                  | 39        | 0         | 07        |
|                  | 39        | 0         | 07        |                  |           |           |           |

78—0—22 Grosß weight.

78  
782  
782

8758 *L.* Grosß,  
288 *L.* Tare, at 16 *l.* per Bag.

In all 8470 *L.* Nett, at 64 *s.* per *C.* comes to ——— 0242 00 00

# Clavis Commercial.

113

Of which I have received in part 142 l. and the rest, which is 100 l. to stand out 20 days.

l. s. d.

April 4.

Nathanael Glover at Rotterdam hath remitted to me 170 l. Flemish, payable here at 10 days sight, by Thos. Corber, for the value delivered there to Dyrick Veruntyden, the 20th. of March, Exchange at 34 s. makes sterling—  
The same he hath accepted. See Prop. 60.

0100 00 00

Ditto 5.

Nath. Glover at Rotterdam hath remitted to me 171 l. 5 s. Flemish, payable here upon sight by Christopher Melverer, for the value delivered there to Hendryck Van Langerkey, the 24th. of March, the exchange at 34 s. per l. sterling; so that I have now received—

0100 00 00

See Prop. 59.

Ditto 7.

Received from my Factor, Nath. Glover of Rotterdam, by my order, and for my Accompt, 1 Pack Numb. 8. containing 48 Holland-Cloths, each piece containing 28 ells Flemish; so that the total is 1344 ells, at 5 s. 4 d. Flemish per ell, comes to 361 l. 4 s. Flemish; the exchange at 34 s. makes sterling—

0209 10 05

See Prop. 54.

Ditto 9.

Sold to John Marsh 35 Rings of Latten-Wyre, at 42 s. 8 d. per Ring, upon 6 Months discount. l. s. d.

The value as sold comes to— 74:13:04

The discount for 6 Month, at 6 per Cent.— 2:03:06

So that the Nett Charge comes to—

0072 09 10

Of which I have now received 32 l. 9 s. 10 d. and the rest, which is 40 l. to be paid upon demand.

April 10.

Sold *Tho. Corbet* 250 l. of Thread, at 16 s. 2 d. per L.  
 which at that rate amounts to—

| l.   | s. | d. |
|------|----|----|
| 0202 | 01 | 08 |

Of which I have now received in part—152 : 01 : 08  
 And the rest, which is 50 l. to be paid the 10th. of  
*May* next, as per his Bill.

Ditto 11.

Received by the *Ann* and *Mary* of London, *James Thomp-  
 son* Master, from *Hendrick Coopman* of *Amsterdam*, the  
 following Wares, which I am to sell for the Account of  
*Nath. Glover* at *Rotterdam*; for which I am to have 21 per  
 Cent. for my Provision and Imployment, viz.

240 pieces of Holland-cloth.

120 pieces of Cambrick.

The Charges paid upon the said Wares, for Freight,  
 Custom, and other incident Charges, as appears by the  
 particulars in the Book of Charges of Merchandice, is—

|      |    |    |
|------|----|----|
| 0021 | 14 | 06 |
|------|----|----|

See Prop. 60.

Ditto 12.

Received advice from *Nath. Glover*, Factor at *Roter-  
 dam*, That he hath sold to sundry persons, the 275 Ker-  
 seys I formerly sent him, the nett proceed of which, as  
 appears by the particulars in his Account, is 1312 l. 10 s.  
 Flemish; the exchange at 35 s. Flemish, for 20 s. ster-  
 ling, in sterling amounts to—

|      |    |    |
|------|----|----|
| 0750 | 00 | 00 |
|------|----|----|

Received advice from *Richard Watts*, Factor at *Smyrna*,  
 That he hath sold for my Account, to sundry persons,  
 111 pieces of *Exeter*-Wares, the nett proceed of which,  
 as appears by the particulars in his Account, is 3743  
 Dollars, the exchange at 4 s. 6 d. sterling per Dollar, makes  
 in English Money—

|      |    |    |
|------|----|----|
| 0842 | 03 | 06 |
|------|----|----|



April 13.

I have received the sum of 242 l. 3 s. 6 d. of *Tho. Corbet*, for which I have given him my Bill of Exchange, payable by *Richard Watts*, Factor at *Smyrna*, upon my Accompt, to *Aley Reys*, or order at usance; the exchange at 4 s. 6 d. sterl. per Dollar, is 1076 $\frac{1}{2}$  Dollars. See Prop. 55.

| l.   | s. | d. |
|------|----|----|
| 0242 | 03 | 06 |

Delivered to *John Marsh* my Bill drawn upon *Richard Watts*, Factor at *Smyrna*, and for my Accompt 444 $\frac{1}{2}$  Dollars, at 4 s. 6 d. per Dollar, payable there to *Effendi Reys*, or order at double usance; the value to be received of ditto *Marsh* upon demand: The sum in sterling Money is

|      |    |    |
|------|----|----|
| 0100 | 00 | 00 |
|------|----|----|

See Prop. 56.

Ditto 14.

*Nathanael Glover*, Factor at *Rotterdam*, hath drawn by my order 666 $\frac{1}{2}$  Dollars, upon *Richard Watts* Factor at *Smyrna*, his Bill being delivered to *Dyrick Vanderhoven* there, payable at usance to ditto *Vanderhoven*, or his Assigns; the exchange at 2 $\frac{1}{2}$  Dollars per l. Flemish, makes 266 $\frac{1}{2}$  Flemish; the exchange at *London* 35 $\frac{1}{2}$  s. per l. sterl. makes in English Money

|      |    |    |
|------|----|----|
| 0150 | 00 | 00 |
|------|----|----|

See Prop. 58.

Ditto 16.

Sold to *Edmund Reading* for the Accompt of *Nathanael Glover*, viz.

64 pieces of Holland-cloth, at 5 l. 10 s. per piece, which at that rate amounts to

352:00:00

20 pieces of Cambrick, at 8 l. 12 s. per piece 172:00:00

For which I have received ready Money, viz.

|      |    |    |
|------|----|----|
| 0524 | 00 | 00 |
|------|----|----|

See Prop. 62.

April 17.

Sold to *Benj. Barton*, for the Accompt of *Nath. Glover*,  
the following Wares, viz.

|   | l. | s. | d. |
|---|----|----|----|
| 76 pieces of Holland cloth, at 5 l. 10 s. 6 d. per piece, |    |    |    |
| which amounts to  | 4  | 9  | 18 |
| 10 pieces of Cambric at 8 l. 12 s. 4 d. is                | 86 | 03 | 04 |
|   | 05 | 06 | 01 |
|   |    |    | 04 |

Of which he is to pay half the 30th. instant, and the  
rest on the 12th. of the next month.] See *Prop. 63.*

Ditto 18.

Sold to *John Marsh*, for the Accompt of *Nath. Glover*  
at *Rotterdam*, the following Wares, viz.

|   |    |    |   |
|---|----|----|---|
| 50 pieces of Holland-cloth, at 5 l. 10 s. 4 d. per piece, |    |    |   |
| which amounts to  | 2  | 7  | 5 |
| 40 pieces of Cambric at 9 l. 10 s. is                     | 3  | 8  | 0 |
|   | 6  | 5  | 5 |
|   | 16 | 08 |   |

Total—655:16:08

Of which I have received in part—355:16:08

And the rest to be paid *May 18*, which is—0300 00 00See *Prop. 64.*More, sold to *Tho. Cromer* for ditto Accompt, viz.

|  |   |   |   |
|--|---|---|---|
| 45 pieces of Holland-cloth, at 6 l. 8 s. is  | 2 | 8 | 8 |
| 30 pieces of Cambric, at 10 l. per piece, is | 3 | 0 | 0 |
|  | 5 | 8 | 8 |

|  |   |   |   |
|--|---|---|---|
| Of which I have received in part                     | 3 | 8 | 8 |
| And the rest to be paid <i>May 20</i> next, which is | 0 | 2 | 0 |

0200 00 00

Ditto 20.

Received from *Nath. Glover* of *Rotterdam*, by the *Arms*  
of *Bristol*, *Stephen Wornham* Master, the following Wares,  
to sell for the Accompt of ditto *Glover*, for which I am  
to have 2½ per Cent. for Commission, viz.

70 Cambricks.

100 Holland-cloths.

Paid for Freight, Custom, and other incident Charges,  
for the foresaid Wares, as appears by the particulars in  
the Book of Charges of Merchandice

| l.   | s. | d. |
|------|----|----|
| 0014 | 18 | 10 |

April 22.

Sold *Barnabas Young* 2 Chests of Sugar, weight nett  
36 C. 2 Q. 14 L. at 2 l. 16 s. per C. which amounts  
to

|      |    |    |
|------|----|----|
| 0102 | 11 | 00 |
|------|----|----|

For which I have received 52 l. 11 s. in part, and 50 l.  
I am to receive the 10th. of May.

Ditto 24.

Sold to *Tho. Corbet* 54 Broad-cloths, as followeth,  
viz.

|                                     | l.  | s. | d. |
|-------------------------------------|-----|----|----|
| 24 <i>Worcesters</i> at 11 l. 10 s. | 276 | 00 | 00 |
| 30 <i>Glocesters</i> at 13 l. 5 s.  | 397 | 10 | 00 |

54 pieces in all, which amounts to

|      |    |    |
|------|----|----|
| 0673 | 10 | 00 |
|------|----|----|

Of which I have received in part 373 l. 10 s. and the  
rest to be paid the 20th. of May next.

Ditto 25.

Sold to *John Hopkins*, upon the Accompt of *Nath. Glover* of *Roserdam*, the following Wares, viz.

|   |     |    |    |
|---|-----|----|----|
| 35 pieces of Holland-cloth, at 6 l. 10 s. | 227 | 10 | 00 |
| 20 Cambricks at 10 l. 2 s.                | 202 | 00 | 00 |

|      |    |    |
|------|----|----|
| 0429 | 00 | 00 |
|------|----|----|

Against which he hath delivered to me in part the fol-  
lowing Kerseys, viz.

|  |     |    |    |
|--|-----|----|----|
| 30 <i>Hampshires</i> , at 56 s. per piece  | 84  | 00 | 00 |
| 40 <i>Devonshires</i> , at 50 s. per piece | 100 | 00 | 00 |
| 50 <i>Northerns</i> , at 38 each           | 95  | 00 | 00 |

120 pieces in all, which cost

|      |    |    |
|------|----|----|
| 0279 | 00 | 00 |
|------|----|----|

April

|  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| <i>April 27.</i>   |           |           |           |
| Sold to sundry persons the remaining Wares belonging to <i>Nath. Glover</i> at <i>Rotterdam</i> , viz.   |           |           |           |
| To <i>John Peeling</i> 5 pieces of Holland, at 6 <i>l.</i> 18 <i>s.</i> ready Money  | 34        | 10        | 00        |
| To <i>William Terrel</i> 15 pieces of Holland, at 6 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> for $\frac{1}{2}$ ready Money, and $\frac{1}{2}$ the 20th. of <i>May</i> next | 100       | 17        | 06        |
| To <i>Barnabas Young</i> 10 pieces of Holland, at 6 <i>l.</i> 12 <i>s.</i> for $\frac{1}{2}$ in hand, the rest at 2 Months   | 66        | 00        | 00        |
| To <i>Thomas Cremer</i> 40 pieces of Holland, at 7 <i>l.</i> 8 <i>s.</i> per piece, which comes to   | 296       | 00        | 00        |
|  | 0497      | 07        | 06        |
| Against which he hath delivered to me 20 pieces of <i>Glocester-Broads</i> at 12 <i>l.</i> each  | 240       | 00        | 00        |
| To <i>Grandfather Thorpe</i> 70 Cambricks, at 5 <i>l.</i> 4 <i>s.</i> per piece  | 364       | 00        | 00        |
| Against which he hath delivered in part viz. in ready Money  | 100       | 00        | 00        |
| 40 pieces of Canvas at 50 <i>s.</i>  | 100       | 00        | 00        |
| <i>Tho Tawney</i> his Bill due <i>June</i> 10th. for   | 160       | 00        | 00        |
| And 64 <i>l.</i> to be paid <i>June</i> 30   | 64        | 00        | 00        |
|  | 0364      | 00        | 00        |
| <i>Ditto 30.</i>   |           |           |           |
| Paid upon sundry Accompts this Month, as per Cash-Book, viz.   |           |           |           |
| The 2. Paid Servants Wages due last Quarter  | 25        | 10        | 00        |
| 7. Paid <i>John Hopkins</i> in part  | 250       | 00        | 00        |
| 10. Paid <i>W. Terrel</i>  | 250       | 00        | 00        |
| 12. Paid Household-Expences this Month   | 15        | 00        | 00        |
| 30. Paid Charges of Merchandice, as by the particulars in the Book of Charges, &c.   | 54        | 01        | 04        |
|  | 0594      | 11        | 04        |

April

l. s. d.

April 30.

Received upon sundry Accompts this Month, as per Cash-Book, viz.

|   | l.  | s. | d. |
|---|-----|----|----|
| The 2. Received in part of 18 Bags of }<br>Hops _____                         | 142 | 00 | 00 |
| 5. A Bill at sight, charged by Nath. }<br>Glover _____                        | 100 | 00 | 00 |
| 9. In part for 35 Rings of Latten Wyre—<br>Of Christopher Johnson _____       | 032 | 09 | 10 |
| 10. In part of Thread _____   | 152 | 01 | 08 |
| 13. A Bill drawn on Richard Watts _____                                       | 242 | 03 | 06 |
| 16. For Wares sold for N. Glover _____  | 524 | 00 | 00 |
| 18. For ditto Accompt _____   | 355 | 16 | 08 |
| 22. In part for 2 Chests of Sugar _____<br>For Wares sold for N. Glover _____ | 052 | 11 | 00 |
| Of John Marsh _____   | 388 | 00 | 00 |
| 24. Of Tho. Corbet _____  | 040 | 00 | 00 |
| In part for Broad-cloth _____   | 100 | 00 | 00 |
| 27 For Wares sold for N. Glover _____   | 373 | 10 | 00 |
| 28 Of Tho. Corbet _____   | 218 | 07 | 06 |
| Of John Marsh _____   | 100 | 00 | 00 |
| 30. Of Benj. Barton _____   | 100 | 00 | 00 |
|   | 253 | 01 | 04 |

3210 01 06

May 1. 1685.

Let Nath. Glover of Rotterdam his Accompt of Wares be closed.

The after-Charges paid upon the Holland and Cambridge, received per the Ann and Mary, and by the Arms of Bristol, for the Accompt of N. Glover at Rotterdam, as per the particulars in the Book of Charges of Merchandice, being \_\_\_\_\_

6: 08: 10

And my Provision or Commission for }  
3564 l. 15 s. 6 d. at 2½ per Cent. comes to \_\_\_\_\_

89: 03: 04

And the nett proceed to be carried to }  
his Accompt Currant, is \_\_\_\_\_

3432: 11: 00

See Prop. 65.

3528 02 02

May

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| <i>May 4.</i>   |           |           |           |
| Shipp'd on board the <i>Dragon</i> of <i>London</i> , <i>Thomas Fisher</i> Master, consigned to <i>Nath. Glover</i> at <i>Rotterdam</i> , by his order, and for his Accompt, the following Broad-cloths, viz. |           |           |           |
| 16 <i>Worcesters</i> at 12 <i>l.</i> 10 <i>s.</i> —————   | 200       | 00        | 00        |
| 30 <i>Gloesters</i> at 16 <i>l.</i> 10 <i>s.</i> —————  | 495       | 00        | 00        |
| 46 pieces in all, which amounts to —————  | 0695      | 00        | 00        |
| See <i>Prop. 67.</i>  |           |           |           |

|  |    |    |    |
|--|----|----|----|
| <i>Ditto 5.</i>  |    |    |    |
| Paid Custom, and other Charges on the same, till on Board, as by the particulars in the Book of Charges of Merchandice ————— |    |    |    |
|  | 16 | 18 | 10 |

|   |      |    |    |
|---|------|----|----|
| <i>Ditto 6.</i>   |      |    |    |
| Bought of <i>Simon Suckegg</i> , the following <i>Exeter-Wares</i> , viz. |      |    |    |
| 30 <i>Sayes</i> at 4 <i>l.</i> each —————                                 | 120  | 00 | 00 |
| 30 <i>Sempeternums</i> at 4 <i>l.</i> 10 <i>s.</i> —————                  | 135  | 00 | 00 |
| 20 <i>Perpetuana's</i> at 5 <i>l.</i> —————                               | 100  | 00 | 00 |
| 80 pieces in all cost —————   | 0355 | 00 | 00 |
| For which I have paid him in hand.  |      |    |    |

The same I have shipp'd on board the *Hannah* of *London*, *Richard Smari* Master, consigned to *N. Glover* of *Rotterdam*, by his order, and for his Accompt.  
See *Prop. 68.*

|  |    |    |    |
|--|----|----|----|
| Paid Custom, and other Charges upon the same, till on Board, as by the particulars in the Book of Charges of Merchandice ————— |    |    |    |
|  | 15 | 01 | 02 |

May 8.

Nath. Glover of Rotterdam, advertiseth, That according to my order he has ship'd on board the Rotterdam-Merchant, Jacques Van Dickvelt Master, consigned to R. Watts of Smyrna, to be sold for my Accompt, viz. l. s. d.

60 pieces of Holland-cloth, at 8 l. 16 s. } 528:00:00  
Flemish per piece, which amounts to

40 pieces of Cambrick, at 5 l. 6 s. Flemish } 212:00:00  
per piece, amounts to

The Charges upon the same paid by him } 16:00:00  
till on board, is

The total cost in Flemish, is 756:00:00

The exchange at 34 s. 6 d. Flemish, for 20 shillings sterl. makes in English money 0438 05 02

Ditto 10.

Nath. Glover at Rotterdam advertiseth, That Wilhelm Vanderdyke hath insured 700 l. Flemish, upon my Holland and Cambrick in the Rotterdam-Merchant, from Rotterdam to Smyrna, the same at 8 per Cent. amounts to 56 l. Flemish; the exchange at 34 s. 6 d. per l. sterl. makes in English money 32 09 03

Ditto 11.

Bought of Tho. Morwent the following Exeter-Wares, to pay at 2 and 2 months, viz. l. s. d.

10 Sayes at 4 l. per piece 40:00:00

20 Perpetuana's, at 4 l. 10 s. 90:00:00

20 Sempeternums at 4 l. 15 s. 95:00:00

50 pieces, which comes to 0225 00 00

The same I have shipp'd on board the James of London, Thomas Fielder Master, consigned to Nathanael Glover at Rotterdam, by his Order, and for his Accompt.

See Prop. 69.

Paid Custom and other Charges upon the same till on board, as by the Particulars in the Book of Charges of Merchandice-

R

12 10 00

Natha



*Nathanael Glover at Rotterdam hath drawn upon me a Bill of Exchange of 350 l. Flemish, payable to Edmund Reading, or his Order, upon sight, which I have now paid; the Exchange at 35 s. Flemish per l. sterl. in English money, makes*

*See Prop. 70.*

| l.   | s. | d. |
|------|----|----|
| 0350 | 00 | 00 |

*May 12.*

*Received from Benjamin Brown of Exeter, the following Wares, to sell for his Accompt; for which I am to have 2½ per Cent. for Provision or Commission, and to make him Returns according to further Order, viz.*

*64 Sayes.*

*150 Perpetuana's.*

*140 Sempeternums.*

*The Charges paid upon the same at the Receipt thereof, as by the Particulars in the Book of Charges of Merchandice, is—*

|      |    |    |
|------|----|----|
| 0005 | 06 | 08 |
|------|----|----|

*Ditto 13.*

*Nath. Glover of Rotterdam hath drawn upon me 1020 l. 16 s. 8 d. Flemish, payable to Thomas Corbet, or his Order, at usance; the exchange at 35 s. makes sterling money*

*See Prop. 71.*

|      |    |    |
|------|----|----|
| 0583 | 06 | 08 |
|------|----|----|

*Ditto 14.*

*Received an Order from Benjamin Brown of Exeter, to send his Wares (that I formerly received in Commission from him) to my Factor at Smyrna, to be sold in Commission for me; and accordingly I have shipp'd them on board the Angel of London, Andrew Young Master, and consigned them to Richard Watts at Smyrna.*

*Paid Custom and other Charges upon the same till on board, as by the Particulars in the Book of Charges of Merchandice appears*

*See Prop. 73.*

|   |    |    |
|---|----|----|
| 7 | 08 | 04 |
|---|----|----|

*May*

# Clavis Commercialis.

May 15.

Bought of *Grandfather Thorpe* 24 Hogheads of Tabaco,  
at 3 *l.* 14 *s.* 8 *d.* per C. weight; Number and Weight as  
followeth, viz.

N<sup>o</sup>. C. Q. L. N<sup>o</sup>. C. Q. L. N<sup>o</sup>. C. Q. L.

|           |           |           |
|-----------|-----------|-----------|
| 8—5:1:20  | 11—5:3:25 | 13—6:1:14 |
| 10—4:3:18 | 15—5:1:18 | 23—5:0:09 |
| 16—4:2:24 | 19—4:3:21 | 14—4:2:18 |
| 9—5:1:10  | 21—5:2:11 | 17—4:1:25 |
| 18—5:2:00 | 26—4:0:14 | 24—5:2:16 |
| 20—4:1:25 | 22—4:2:12 | 36—4:1:27 |
| 32—4:3:18 | 25—5:1:04 | 34—4:3:24 |
| 33—4:2:16 | 12—4:1:14 | 35—5:0:18 |

39:3:19

40:1:07

40:3:11

40:1:07

40:3:11

121:0:09<sup>r</sup> Gross weight.

121

1219

121

13561 *L.* Suttle

2030 Tare.

11531 Nett, at 3 *l.* 14 *s.* 8 *d.* per C. amounts to — 0384 07 08

Against which I have delivered him 5 Bags of Hops,  
at 8 *l.* 10 *s.* per C. Numb. and Weight as followeth, viz.

N<sup>o</sup>. C. Q. L.

28 — 4:1:16

29 — 3:3:27

30 — 3:2:14

31 — 5:1:13

32 — 4:2:20

22:0:06 Gross.

22

226

22

2470 Suttle.

100 *L.* Tare, at 20 *s.* per Bag.

2370 *L.* Nett.

The same at 8 *l.* 10 *s.* per C. amounts to — 0179 17 04

R 2

More,

More, I have delivered him upon the same Accompt  
250 L. of Thread, at 15 s. 8 d. per L. which amounts to  
And the rest, which is 8 l. 5 s. 4 d. to be paid upon demand.

| l.   | s. | d. |
|------|----|----|
| 0196 | 05 | 00 |

May 16.

Thomas Tawney hath Insured 400 l. upon Wares shipp'd  
on board the *Angel of London*, for the Accompt of *Benjamin Brown* of *Exeter*, from *London* to *Smyrna*; the same  
at 8 per Cent. comes to 32 l. of which I have paid him 16 l.  
in hand, and the other 16 l. I am to pay him upon advice  
of safe arrival.

|    |    |    |
|----|----|----|
| 32 | 00 | 00 |
|----|----|----|

See Prop. 74.

Ditto 18.

Bought of *Thomas Cremer* 40 Broad-cloths for Com-  
pany-Accompt, between *Benjamin Carpenter*  $\frac{1}{2}$ , and  $\frac{2}{3}$  me,  
which I am to sell for our Accompt, viz. l. s. d.

20 *Glocesters* at 14 l. 10 s. come to ———— 250:00:00

20 *Worcesters* at 16 l. come to ———— 320:00:00

40 pieces in all, which amount to ———— 0610 00 00  
For which I have now paid him in ready money.

See Prop. 81.

Sold to *Thomas Corbet* 250 l. of Thread, at 15 s. 8 d.  
per L. the same at that rate amounts to ————

|      |    |    |
|------|----|----|
| 0196 | 05 | 00 |
|------|----|----|

Of which I have received in hand 96 l. 5 s. and am to be  
paid 100 l. more upon demand.

Ditto 20.

Bought of *W. Terrel* 40 Broad-cloths for Company-  
Accompt, between *Benjamin Carpenter*  $\frac{1}{2}$ , and  $\frac{2}{3}$  me, upon  
3 months time; the same to be sold for our Accompt,  
viz.

30 *Glocesters* at 15 l. is ———— 450:00:00

10 *Worcesters* at 14 l. is ———— 140:00:00

40 pieces in all, which cost ———— 0590 00 00

See Prop. 82.

Sold.

Sold to John Hopkins 4 Hogsheads of Tabaco, Number and Weight as followeth, viz.

N<sup>o</sup>. C. Q. L.

8 — 5 : 1 : 20

10 — 4 : 3 : 18

16 — 4 : 2 : 24

9 — 5 : 1 : 10

20 : 1 : 16 Gross.

20

204

204

2284 Suttle.

340 Tare

1944 L. Nett.

The same at 10½ d. per L. comes to ———— 0085 01 00

May 21.

Bought of Thomas Tawney the following Exeter-Wares, in Company between Samuel Smith and my self, each ½, to be sold for our Accompt, viz.

40 Sayes at 3 l. 10 s. ———— 140 : 00 : 00

60 Sempeternums at 4 l. 10 s. ———— 270 : 00 : 00

100 Perpetuana's at 4 l. ———— 400 : 00 : 00

200 pieces in all, which come to ———— 0810 00 00

For which I have now paid him 310 l. and half of the remainder I am to pay 6 days hence, and the rest upon the 24th. of June next.

Received of Benj. Carpenter the sum of 203 l. 6 s. 8 d. for his ½ of 40 pieces of Broad-cloth, bought the 18th. instant of Thomas Cremer, for our Accompt of Company; the same I have entred in the Cash-Book, which is ———— 0203 06 08

See Prop. 83.

May

May 23.

Thomas Morwent hath Insured 200 l. upon Benjamin Brown's Exeter-Wares, in the *Angel* of London, from London to Smyrna, the same at 10 per Cent. comes to 20 l. which I am to pay him upon advice of safe arrival—

| l. | s. | d. |
|----|----|----|
| 00 | 20 | 00 |

Sold to Simon Suckegg 1 Tun of Brandy, for the sum of 36 l.

More, I have sold him 4 Hogsheads of Tabaco, Number and Weight as followeth, viz.

N<sup>o</sup>. C. Q. L.

18 — 5:2:00

20 — 4:1:25

32 — 4:3:18

33 — 4:2:16

19:2:03 Grofs.

19

199

195

2187 Suttle.

410 Tare.

1777 Nett.

The same at 11 $\frac{1}{4}$  d. per L. amounts to 85 l. 5s. 11 d.

To be paid upon demand, the sum of—

|    |    |    |    |
|----|----|----|----|
| 01 | 19 | 05 | 11 |
|----|----|----|----|

Ditto 24.

I have given Thomas Tawney my Assignment upon Samuel Smith, for 270 l. being in part of his share in Kerseys, in Company between ditto Smith and me, each —

See Prop. 84.

|    |    |    |    |
|----|----|----|----|
| 02 | 70 | 00 | 00 |
|----|----|----|----|

Richard Watts of Smyrna advertiseth, That he hath sold to Amurath Beglerbeg, 20 pieces of Exeter-Wares, and 20 Broad-cloths for my Accompt, the nett proceed of which Sale, as by his Accompt, is 2284 Dollars; exchange at 4s. 8 d per Dollar, makes sterling—

|    |    |    |    |
|----|----|----|----|
| 05 | 32 | 18 | 08 |
|----|----|----|----|

May

May 25.

I have sold to *Christopher Johnson* for ready money, 20 pieces of *Glocester Broad-cloths*, at 16 l. per Cloth, for the Accompt of Company between *Benjamin Carpenter*, and me; for which I have now received

See Prop. 85.

| l.   | s. | d. |
|------|----|----|
| 0320 | 00 | 00 |

*Nathanael Glover* at *Rotterdam* advertiseth, That he hath sold to sundry persons for my Accompt 73 *Kerseys*, the nett proceed whereof, as per his Accompt, is 532 l. 10 s. *Flemish*, the exchange at 35 s. 6 d. *Flemish* per l. *Sterling*, makes in *English* money

|      |    |    |
|------|----|----|
| 0300 | 00 | 00 |
|------|----|----|

Ditto 27.

Sold to *Thomas Adorwent* 20 pieces of *Worcester Broads*, in Company between *Benjamin Carpenter*, and me, at 18 l. per Cloth, to be paid for them upon demand; the same amounts to

See Prop. 86.

|      |    |    |
|------|----|----|
| 0360 | 00 | 00 |
|------|----|----|

Received advice from *Richard Watts*, Factor at *Smyrna*, That he has sold to *Mahomet Kuperly* of those Wares, for the Accompt of *Benjamin Brown* of *Exeter*, 64 *Sayes*, and 75 *Perpetuana's*; the nett proceed of which Sale, as appears by his Accompt, is 2330 *Dollars*; the exchange at 4 s. 6 d. per *Dollar*, makes in *sterling* money

See Prop. 75.

|      |    |    |
|------|----|----|
| 0524 | 05 | 00 |
|------|----|----|

May

May 28.

Bought of *Christopher Johnson* 100 pieces of Cambrick,  
at 4 l. 10 s. per piece

Against which I have delivered him 8 Hogheads of  
Tabaco, Number and Weight as followeth, viz.

| N <sup>o</sup> . | C. Q. L. | N <sup>o</sup> . | C. Q. L. |
|------------------|----------|------------------|----------|
| 11               | 5:3:25   | 26               | 4:0:14   |
| 15               | 5:1:18   | 22               | 4:2:12   |
| 19               | 4:3:21   | 25               | 5:1:04   |
| 21               | 5:2:11   | 12               | 4:1:14   |

21:3:19

18:1:16

18:1:16

40:1:07 Gross.

40

405

403

4515 Suttle.

680 Tare.

|   |            | l.  | s. | d. |
|---|------------|-----|----|----|
| 3835 L. nett, at 12 d. per L. is          |            | 191 | 15 | 00 |
| More, 40 Rings of Latten-Wyre, at 50 s.   |            |     |    |    |
| per Ring                                  |            | 100 | 00 | 00 |
| More, 22 Pieces of Milan Fustian, at 4 l. |            |     |    |    |
| per piece                                 |            | 88  | 00 | 00 |
| To pay the rest upon demand, which is     | 70 l. 5 s. |     |    |    |

0379 15 00

Ditto 29.

Sold to Captain *Twyford* 20 Broad-cloths for Compa-  
ny-Accompt, between *Benjamin Carpeurer*, and <sup>1</sup>/<sub>2</sub> me, viz.

10 *Worcesters* at 16 l. 10 s. ———— 165:00:00

10 *Glocesters* at 17 l. 10 s. ———— 175:00:00

20 pieces in'all, which come to

Of which he has paid me 240 l. in hand, and the rest,  
which is 100 l. to stand out 2 months. See *Prop. 87*.

0340 00 00

Delive-



Delivered for Company-Accompt, between *Sam. Smith* and my self, each; 70 pieces of my own Kerseys, as followeth, viz.

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| 20 <i>Hampshires</i> at 3 <i>l.</i> 15 <i>s.</i> —————  | 75        | 00        | 00        |
| 40 <i>Devonshires</i> at 4 <i>l.</i> 10 <i>s.</i> ————— | 180       | 00        | 00        |
| 10 <i>Northerns</i> at 4 <i>l.</i> 10 <i>s.</i> —————   | 45        | 00        | 00        |

70 pieces in all comes to —————  
See Prop. 88.

| <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-----------|-----------|-----------|
|           |           |           |
|           |           |           |
|           |           |           |
|           |           |           |
| 03        | 00        | 00        |

May 30.

Received advice from *Richard Watts*, Factor at *Smyrna*, That he has sold to *Mustaph Bostangi*, the remaining Wares, for the Accompt of *Benjamin Brown* of *Exeter*, viz. 75 *Perpetuana's*, and 140 *Sempeternums*, of which the nett proceed, as appears by his Accompt, is 4133 Dollars; the exchange at 4 *s.* 6 *d.* per Dollar, makes sterling —————

0929 18 06

Also *Richard Watts* advertiseth, That he hath abated *Mahomet Kuperli*, 50 Dollars, for defects in Wares formerly sold him, upon the Accompt of *B. Brown* of *Exeter*; the exchange at 4 *s.* 6 *d.* per Dollar, is —————

11 05 00

See Prop. 77.

Ditto 31.

Shipp'd on board the *Nightingale* of *London*, *Robert Payn* Master, consigned to *Jaques Fromanile* at *Hambrough*, 270 pieces of *Exeter*-Wares, in Company between *Sam. Smith* and my self, each; to be sold there for our Accompt; the same cost, as per Accompt of *Exeter*-Wares in Company appears —————

1110 00 00

Paid Custom and other Charges upon the same, till on board, as appears by the Particulars in the Book of Charges of Merchandice —————

12 10 00

See Prop. 89.

S

Money

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| <i>Money Received this Month, as per Cash-book.</i>     |           |           |           |
| The 10th. Of <i>Barnabas Young</i>                      | 0050      | 00        | 00        |
| With <i>John Cole</i> my Apprentice                     | 0200      | 00        | 00        |
| 18. Received in part for Thread                         | 0096      | 05        | 00        |
| 20. Received of <i>John Marsh</i>                       | 0300      | 00        | 00        |
| Received of <i>Tho. Cremer</i>                          | 0200      | 00        | 00        |
| 21. Received of <i>Benj. Carpenter</i> upon Company-Ac- |           |           |           |
| compt   | 0203      | 06        | 08        |
| 24. Received of <i>Tho. Corbet</i>                      | 0100      | 00        | 00        |
| 25. Received for 20 Company-Broad-cloths, between       |           |           |           |
| <i>B. C. 1/3</i> , and $\frac{1}{3}$ me                 | 0320      | 00        | 00        |
| 26. Received of <i>Simon Suckegg</i>                    | 0100      | 00        | 00        |
| 29. Received in part of 20 Company-Broads, between      |           |           |           |
| <i>B. C. 1/3</i> , and $\frac{1}{3}$ me                 | 0240      | 00        | 00        |
| 30. Received of <i>Tho. Morwent</i>                     | 0115      | 00        | 00        |
| Received in all   | 1924      | 11        | 08        |

|  |      |    |    |
|--|------|----|----|
| <i>Money paid this Month, as per Cash-Book.</i>                        |      |    |    |
| The 6th. For <i>Exeter</i> -Wares for Accompt Currant of               |      |    |    |
| <i>Nathanael Glover</i>  | 0355 | 00 | 00 |
| 11. <i>Nathanael Glover's</i> Bill at sight to <i>Edmund Reading</i>   | 0200 | 00 | 00 |
| 16. Paid for Insurance of <i>Benjamin Brown's</i> Wares to             |      |    |    |
| <i>Smyrna</i>  | 0016 | 00 | 00 |
| 18. For 40 Company-Broads between <i>B. C. 1/3</i> , and $\frac{1}{3}$ |      |    |    |
| me   | 0610 | 00 | 00 |
| 20. To <i>W. Terrel</i>  | 0500 | 00 | 00 |
| 26. To <i>Tho. Corbet</i>  | 0583 | 16 | 08 |
| To <i>Grandfather Thorpe</i>   | 0008 | 05 | 04 |
| In part of 200 Kerseys in Company between <i>Samuel</i>                |      |    |    |
| <i>Smith</i> and me, each $\frac{1}{2}$                                | 0310 | 00 | 00 |
| 27. To <i>Tho. Tawny</i>   | 0250 | 00 | 00 |
| 28. To <i>W. Terrel</i>  | 0500 | 00 | 00 |
| 30. To <i>Christopher Johnson</i>                                      | 0070 | 05 | 00 |
| To <i>W. Terrel</i>  | 0300 | 00 | 00 |
| Household-Expences this Month  | 0020 | 00 | 00 |
| Charges of Merchandice this Month                                      | 0076 | 03 | 10 |
|  | 3799 | 10 | 10 |

June

June 1. 1683.

Sold to *John Hopkins* the following *Exeter-Wares*, to be paid for them upon demand, viz.

|                                     | l. | s. | d. |
|-------------------------------------|----|----|----|
| 20 Sayes at 4 l. —————              | 80 | 00 | 00 |
| 20 Sempeternums at 4 l. 10 s. ————— | 90 | 00 | 00 |
| 10 Perpetuana's at 4 l. 10 s. ————— | 45 | 00 | 00 |

50 pieces in all come to ————— 0215 00 00

*Ditto 2.*

Received advice from *Richard Watts* at *Smyrna*, That according to my Order to him, and *Benj. Brown* of *Exeter* his former Order to me, he hath shipp'd on board the *John of Falmouth*, *Peter Gunner* Master, 1 Bale of Silk, weight nett 684 l. consigned to ditto *Brown*; the same with all Charges till on board, as by his Accompt, cost 436 l.

0436 00 00

See Prop. 78.

Bought of *David Beech* for ready money, the following Kerseys, viz.

|   |    |    |    |
|---|----|----|----|
| 10 <i>Hampshires</i> at 3 l. —————        | 30 | 00 | 00 |
| 14 <i>Devonshires</i> at 2 l. 10 s. ————— | 35 | 00 | 00 |
| 12 <i>Northerns</i> at 1 l. 12 s. —————   | 19 | 04 | 00 |

36 pieces in all, which cost ————— 0084 04 00

The same I have shipp'd on board the *Sampson* of *London*, *John Taylor* Master, consigned to *Jagues Fromantle* at *Hambrough*, to be sold for Company-Accompt, between *Samuel Smith*, and me, each 1.

Charges paid at the shipping thereof, as appears by the Particulars in the Book of Charges of Merchandise —————

2 10 00

See Prop. 90.

JUNE 4.

Bought of *Thomas Tawny* the following *Exeter-Wares* for Company-Accompt between *Samuel Smith* and me, each *l. viz.*

20 Sayes at 3 *l. 5 s.* ————— 65: 00: 00

20 Sempeternums at 4 *l. 10 s.* ————— 90: 00: 00

30 Perpetuana's at 4 *l.* ————— 120: 00: 00

70 pieces in all, which cost —————

0275 00 00

Of which I have paid 75 *l.* in part, and the rest to stand out 2 Months.

The same I have shipp'd on board the *Catharine* of *London*, *Theophilus Fisher* Master, consigned to *Jagues Fro* mantle at *Hambrough*, to be sold for our Accompt.

Charges paid in shipping the same, as appears by the Book of Charges of Merchandice—

3 06 00

See *Prop. 91.*

Ditto 6.

Sold to *Barnabas Young* 44 pieces of *Holland-cloth*, at the following prices, *viz.*

24 pieces, at 6 *l. 10 s.* per piece ————— 156: 00: 00

20 pieces, at 7 *l. 4 s.* per piece ————— 144: 00: 00

44 pieces, for —————

0300 00 00

Against which he hath delivered to me in part the following Wares, *viz.*

Sugars 4 Chests, Numb. and Weight, as followeth, *viz.*

| N <sup>o</sup> . | C. | Q. | L. |         | L.                     |         |
|------------------|----|----|----|---------|------------------------|---------|
| 3                | 15 | 1  | 20 | } Grofs | { 74<br>80<br>65<br>70 | } Tare. |
| 4                | 16 | 3  | 14 |         |                        |         |
| 5                | 16 | 2  | 17 |         |                        |         |
| 6                | 17 | 0  | 14 |         |                        |         |
|                  | 66 | 0  | 09 |         | 289                    |         |

66

669

66

7401 Suttle:

289 Tare.

7112 Nett.

# Clavis Commercial.

133

|   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| The same at 32 <i>s.</i> 8 <i>d.</i> per C. comes to                    | 103       | 14        | 04        |
| More, 1 Pack of Canvas, containing 40 }<br>pieces, at 3 <i>l.</i> ----- | 120       | 00        | 00        |
| And in money -----  | 26        | 05        | 08        |
| The rest to be paid upon demand, which is                               | 50        | 00        | 00        |
|   | 300       | 00        | 00        |

June 7.

|  |      |    |    |
|--|------|----|----|
| Sold to John Hopkins 1 Chest of Sugar, poiz nett 2042                |      |    |    |
| At 2 <i>l.</i> 16 <i>s.</i> per C. the same amounts to               | 0051 | 01 | 00 |
| Of which I have received in part 26 <i>l.</i> 1 <i>s.</i>            |      |    |    |
| Sold to Simon Suckegg 526 <i>L.</i> of Pepper, at 3 <i>s.</i> 8½ per |      |    |    |
| <i>L.</i> The same at that rate comes to                             | 0097 | 10 | 07 |
| To be received upon demand.  |      |    |    |

Ditto 8.

Richard Watts at Smyrna hath remitted to me the sum of 525 *l.* for the Account of Benjamin Brown of Exeter, in Bills payable by sundry persons, as followeth, viz.

A Bill of 1000 Dollars, payable by William Terrel at usance, for the value paid there to Joachim Ragorzi; the exchange at 4 *s.* 8 *d.* per Dollar, makes sterl. 233 : 06 : 08

Another Bill of 500 Dollars, payable by Capt. Twyford at usance, for the value paid at Smyrna to Andrew Rogers; the exchange at 4 *s.* 8 *d.* makes sterl. 116 : 13 : 04

Another Bill of 750 Dollars, payable by Grandfather Thorpe at usance, for the value paid at Smyrna to Kimbolton; the exchange at 4 *s.* 8 *d.* makes sterling 175 : 00 : 00

The said Bill being accepted, amounts to 0525 00 00

Ditto 10.

|   |      |    |    |
|---|------|----|----|
| Sold to Benjamin Barton 500 <i>L.</i> of Pepper, at 3 <i>s.</i> 9 <i>d.</i>                     |      |    |    |
| per <i>L.</i> which comes to  | 0093 | 15 | 00 |
| Against which he hath delivered to me 2 Tuns of Brandy, at 36 <i>l.</i> per Tun, which comes to | 72   | 00 | 00 |
| The rest to be paid on demand, which is   | 21   | 15 | 00 |
|   | 93   | 15 | 00 |

June

June 11.

*Jaques Fromantle of Hambrongh*, by Letters of the 30th  
past advertifeth, That he hath sold to *Dyrick Bourcher*  
100 pieces of *Exeter-Wares*, in Company between *Samuel Smith*  
and me, each 1, the nett proceed of which, as  
appears by his Accompt, is 2355<sup>5</sup>/<sub>8</sub> Dollars; the exchange  
at 4 s. 6 d. makes sterling —————

See Prop. 92.

| l.   | s. | d. |
|------|----|----|
| 0530 | 00 | 00 |

Ditto 12.

Sold to *Thomas Cremer* 18 pieces of Canvas, at 3 l. per  
piece, which amounts to —————

|      |    |    |
|------|----|----|
| 0054 | 00 | 00 |
|------|----|----|

Sold to *Benjamin Barton* 18. pieces of Canvas, at 2 l.  
19 s. per piece, which comes to —————

|      |    |    |
|------|----|----|
| 0053 | 02 | 00 |
|------|----|----|

Sold to *Simon Suckegg* 1 Tun of Brandy, for the sum of  
37 l.

More, 2 Hogshheads of Tobacco, viz.

N<sup>o</sup>. C. Q. L.

13 — 6:1:14

23 — 5:0:09

11:1:23 Gros.

11

111

115

1283 Suttle.

180 Tare.

1103 L. Nett, at 12 d. per pound, is 35:03:00

The whole amounts to —————

Of which I have received in part —————

The rest due upon demand, which is —————

l. s. d.

35:03:00

42:03:00

50:00:00

92:03:00

|      |    |    |
|------|----|----|
| 0592 | 03 | 00 |
|------|----|----|

June.

# Clavis Commercial.

125

June 14.  
Sold to Benjamin Barton 20 Broad-cloths, in Company  
between Benjamin Carpenter <sup>1</sup>/<sub>2</sub>, and <sup>1</sup>/<sub>2</sub> me, at 16 l. per Cloth,  
which amounts to

| l. | s. | d. |
|----|----|----|
| 03 | 20 | 00 |

Of which I have received 220 l. in hand, the rest due  
the 20 instant.

Ditto 16.

Received from on Board the *Sun of Bristol*, consigned  
to me by *Richard Watts* of *Smyrna*, in return for Wares  
sold for the Account of *Benjamin Brown* of *Exeter*, 300  
Frails of Rains; which, together with Charges till on  
board, as appears by his Account, cost 1253 Dollars;  
the exchange at 4 s. 6 d. per Dollar, makes sterl. —

|    |    |    |    |
|----|----|----|----|
| 02 | 81 | 18 | 06 |
|----|----|----|----|

Paid Freight, Custom, and other Charges on 300 Frails  
of Rains from *Smyrna*, as appears by the Particulars in  
the Book of Charges of Merchandise. —

|    |    |    |    |
|----|----|----|----|
| 00 | 21 | 16 | 00 |
|----|----|----|----|

Ditto 18.

Close the Account of Broad cloth, in Company between Ben-  
jamin Carpenter <sup>1</sup>/<sub>2</sub>, and <sup>1</sup>/<sub>2</sub> me. l. s. d.

My Provision of 1340 l. at 2 per Cent. is — 26 : 16 : 00

The Advance upon this Account, is — 123 : 04 : 00

|    |    |    |    |
|----|----|----|----|
| 01 | 50 | 00 | 00 |
|----|----|----|----|

Of which *Benj. Carpenter* <sup>1</sup>/<sub>2</sub> in the advance } 41 : 01 : 04

is And my <sup>1</sup>/<sub>2</sub> is — 82 : 02 : 08

See Prop 99.

Ditto 20.

According to *Benjamin Brown* of *Exeter* his Order of  
the 10th instant, I have sent him the following Broad-  
cloths, by *Simon Jones* the Carrier, viz.

30 *Worcesters*, at 14 l. each — 420 : 00 : 00

30 *Glocesters*: at 16 l. each — 480 : 00 : 00

|    |    |    |    |
|----|----|----|----|
| 09 | 00 | 00 | 00 |
|----|----|----|----|

Jagues



*Jaques Fromantle* adviseth, That he hath abated *Dy. rick Bourcher* 20 Dollars, for defects in *Exeter-Wares* formerly sold to him for Accompt of Company between *Samuel Smith* and me, each  $\frac{1}{2}$ ; the exchange at 4 s. 6 d. per Dollar in sterling, is ————

See Prop. 93.

June 24.

*Nathanael Glover* of *Forcedam* adviseth, That according to my Order of the 16 past, he hath shipp'd on board the *Marigold* of *Amsterdam*, *Johan Trumbal* Master, consigned to *Jaques Fromantle* at *Hambrough*, for Company-Accompt between *Samuel Smith* and my self, each  $\frac{1}{2}$  viz. 20 pieces of *Ho'land-cloth*, which with Charges in shipping the same, as by his Accompt appears, cost ————

*Jaques Fromantle* at *Hambrough* adviseth, That he hath sold to *Jasper Marino* 170 pieces of *Kerseyes*, in Company between *Sam. Smith* and me, each  $\frac{1}{2}$ ; the nett proceed of which, as by his Accompt appears, is 3932 Dollars; the exchange at 4 s. 6 d. per Dollar in sterl. makes ————

Disse 25.

*Jaques Fromantle* of *Hambrough* hath remitted to me the sum of 463 l. 15 s. *Flemish*, by Bill upon *James Codling*, payable at sight; the exchange at 35 s. *Flemish* per l. sterling, makes the sum now received ————

See Prop. 95.

The Accompt of Voyage to *Smyrna*, consigned to *Rich. Watts*, for Accompt of *Benj. Brown* of *Exeter*, is cloied as followeth, viz.

My Provision of 1454 l. 3 s. 6 d. 2  $\frac{1}{2}$  per } l. s. d.  
Cent. comes to ———— } 36:07:00

The Nett proceed whereof to be carried }  
to *B. Brown's* Accompt Currant, is ———— } 1341:16:06

See Prop. 79 and 80.

l. s. d.

4 10 00

0121 09 06

0584 14 00

0265 00 00

1378 03 06

June

# Clavis Commerciali.

137

June 27.

I have remitted to Benjamin Brown of Exeter, the sum of 5 l. 16 s. 6 d. by bill drawn upon Humble Bee by James Gopp, payable to ditto Brown, or his Order, upon sight; the value I have paid to ditto Gopp, viz.

5 16 06

Jaques Fromantle at Hambrough hath remitted to me 2264 Dollars, in return for Wares sold for Company-Accompt, between Samuel Smith and me, each; by Bill upon Thomas Cremer, payable at usance for the value paid there to Dyrick Vanstorie; the exchange at 4 s. 6 d. per Dollar, in sterl. makes

05 09 08 00

See Prop. 96.

Ditto 28.

Sold to Thomas Tawny 4 Baggs of Hops, viz.

N<sup>o</sup>. C. Q. L.

33—4:3:11

34—4:2:15

35—3:3:09

36—5:1:10

18:2:17 Grols.

18

183

187

2089 Suttle.

80 Tare, at 20 l. per Bag.

2009 Nett, the same at 20 d. per L. is

01 67 08 04

l. s. d.

Of which I have received in part—67:08:04

The rest to stand out 2 Months, which is—100:00:00

167:08:04

T

Recei-

Received from on board the *Grey-bownd of Hambrough*,  
*Jacobus Fowriner* Master, 60 pieces of *Osnabridges*, consigned  
 to me by *Jaques Fromantle*, in return for Company-Ac-  
 count, between *Sam. Smith* and me, each 1; the same with  
 all Charges there, as by his Account appears, cost 680  
 Dollars; the exchange at 4 s. 6 d. per Dollar, makes in  
 sterl. —————

| l.   | s. | d. |
|------|----|----|
| 0153 | 00 | 00 |

Paid Custom, Freight, and other Charges, as appears  
 by the Particulars in the Book of Charges of Merchan-  
 dice —————

|      |    |    |
|------|----|----|
| 0006 | 05 | 04 |
|------|----|----|

I have drawn upon *Richard Watts* of *Smyrna*, for my  
 own Account, a Bill of 2222; Dollars, payable to *Jacobus*  
*Trofea*, or his Order, for the value received here of *Christo-*  
*pher Wilmot*; the exchange at 4 s. 6 d. per Dollar, makes  
 the sum received in English Money —————

|      |    |    |
|------|----|----|
| 0500 | 00 | 00 |
|------|----|----|

June 30.

Received of sundry persons this Month, viz.

|   | l.  | s. | d. |
|---|-----|----|----|
| 1. Of <i>Benj. Carpenter</i> —————  | 196 | 13 | 04 |
| 6. In part of 44 pieces of Holland ———  | 26  | 05 | 08 |
| 7. In part for 1 Chest of Sugar ———   | 26  | 01 | 00 |
| 10. Of <i>John Hopkins</i> —————  | 225 | 11 | 00 |
| 14. Of <i>Simon Suckegg</i> —————   | 97  | 10 | 07 |
| Of <i>Thomas Cremer</i> —————   | 110 | 00 | 00 |
| In part for 20 Company Broad-cloths —   | 220 | 00 | 00 |
| Of <i>John Peeling</i> for Interest ———   | 2   | 00 | 00 |
| 16. Of <i>Capt. Twyford</i> —————   | 109 | 03 | 04 |
| 20. For my 3 parts of Freight by the<br><i>Eagle</i> —————  | 80  | 04 | 08 |
| 24. By Bill drawn on <i>Richard Watts</i> ———   | 500 | 00 | 00 |
| 26. Of <i>James Codling</i> for <i>Fromantle's</i> Bill —   | 265 | 00 | 00 |
| 28. In part of 4 Bags of Hops —————   | 67  | 08 | 04 |
| 30. For my Bill drawn on <i>R. Watts</i> , for<br>the Account of <i>B. Brown</i> of <i>Exeter</i> ——— | 200 | 00 | 00 |

|      |    |    |
|------|----|----|
| 2125 | 17 | 11 |
|------|----|----|

Paid

|  |   |   | <i>l.</i>  | <i>s.</i> | <i>d.</i> |
|--|---|---|------------|-----------|-----------|
| Paid upon sundry Accompts this Month, viz.         |   |   |            |           |           |
|  |   |   | <i>l.</i>  | <i>s.</i> | <i>d.</i> |
| The 1. For 36 Kerseys for Company-Ac-              | } | compt between <i>Sam. Smith</i> and me, each, | 84         | 04        | 00        |
| shipp'd in the <i>Sampson</i> —                    |   |   |            |           |           |
| 4. For Wares for ditto Accompt, shipp'd            | } | in the <i>Catharine</i> , &c.—                | 75         | 00        | 00        |
| 27. Remitted to <i>B. Brown</i> of <i>Exeter</i> — |   |   |            |           |           |
| 30. Paid Household Expences this Month—            |   |   | 20         | 00        | 00        |
| Paid Servants Wages this Quarter—                  |   |   | 25         | 10        | 00        |
| Paid Charges of Merchandice—                       |   |   | 33         | 17        | 04        |
|  |   |   | 0244 07 10 |           |           |

*The End of the Waste-Book.*

1. The first of these is the

second of these is the

third of these is the

fourth of these is the

fifth of these is the

sixth of these is the

seventh of these is the

eighth of these is the

ninth of these is the

tenth of these is the

eleventh of these is the

twelfth of these is the

thirteenth of these is the

fourteenth of these is the

fifteenth of these is the

sixteenth of these is the

seventeenth of these is the

eighteenth of these is the

nineteenth of these is the

twentieth of these is the

THE  
JOURNAL  
OR  
DAY-BOOK  
OF ME

**Would be Rich enough.**

Containing all my Dealings from the First of January, 1685.

*In the Name of G O D, Amen.*

*An Inventory taken the First of January, 1685. Of my present Estate in Money, Wares, and Debts owing to me, and also of what Debts are owing by me at this day, &c.*

|  |   | l                |  |  | s.       |  |  | d      |  |  |
|--|---|------------------|--|--|----------|--|--|--------|--|--|
| <b>S</b> undry Accountts are debtor to Stock in the sum                    |   |                  |  |  |          |  |  |        |  |  |
| of 6328 l. 15 s. 2 <sup>1</sup> / <sub>2</sub> , for so much Money, Wares, |   |                  |  |  |          |  |  |        |  |  |
| and Debts, owing to me at this day, viz.                                   |   |                  |  |  |          |  |  |        |  |  |
| 1  | Cash, for so much ready Money — 1468 l. 00 s. 00 d. |                  |  |  |          |  |  |        |  |  |
| 2  | Broad-cloth, for 120 pieces, as followeth, viz.     |                  |  |  |          |  |  |        |  |  |
|  |   | l. s. d.         |  |  |          |  |  |        |  |  |
|  | 70 Worcesters, at 9 l. each                         | 630:00:00        |  |  |          |  |  |        |  |  |
|  | 50 Glocesters, at 14 l. each                        | 700:00:00        |  |  | l. s. d. |  |  |        |  |  |
|  |   | ————— 1330:00:00 |  |  |          |  |  |        |  |  |
|  |   |                  |  |  |          |  |  | Exter- |  |  |

|   |  | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2 | Exeter Wares, for 86 pieces, viz.  |           |           |           |           |           |           |           |           |           |
|   | 26 Sayes at 3 <i>l.</i> 10 <i>s.</i> —   | 91        | 00        | 00        |           |           |           |           |           |           |
|   | 30 Sempeter. at 4 <i>l.</i> 8 <i>s.</i> 132  | 00        | 00        |           |           |           |           |           |           |           |
|   | 30 Perpetuana's at 4 <i>l.</i> 120   | 00        | 00        |           |           |           |           |           |           |           |
|   |  | 343       | 00        | 00        |           |           |           |           |           |           |
| 2 | Holland cloth, for 40 pieces, containing in all 1560 ells Flemish, which is 936 ells English, and cost 4 <i>s.</i> 4 <i>d.</i> per ell |           |           |           | 202       | 16        | 00        |           |           |           |
| 3 | Tabaco, for 18 hogshheads, poiz nett 11340 <i>L.</i> at 2 <i>l.</i> 11 <i>s.</i> 4 <i>d.</i> per C. weight, is                         |           |           |           | 259       | 17        | 06        |           |           |           |
| 3 | Sugar, for 4 Chests of Lisbon-Sugar, which (with all Charges) cost   |           |           |           | 174       | 14        | 08        |           |           |           |
| 3 | Brandy, for 8 Tuns of Nants, which cost 31 <i>l.</i> per Tun   |           |           |           | 248       | 00        | 00        |           |           |           |
| 4 | Latten-Wyre, for 75 Rings, which (with all Charges) cost   |           |           |           | 116       | 13        | 04        |           |           |           |
| 4 | Nutmegs, for 4 Casks, whose Number and Weight is as followeth, viz.  |           |           |           |           |           |           |           |           |           |

| N <sup>o</sup> | C. | Q. | L. | L. |
|----------------|----|----|----|----|
| 21             | 6  | 3  | 18 | 63 |
| 36             | 7  | 1  | 21 | 79 |
| 82             | 7  | 3  | 14 | 85 |
| 90             | 7  | 0  | 24 | 73 |

29 : 1 : 21      300

29

299

294

3207 *L.* Gross.

300 Tare.

2997 *L.* nett, at 9 *s.* 04<sup>1</sup> } 1404 : 16 : 10<sup>1</sup>  
per *L.* is ————



*Clavis Commercialis.*

143

|       | Voyage to Rotterdam, consigned to N. Glover, for Goods |   |           | L. s. d. |    |    |
|-------|--|---|-----------|----------|----|----|
|       | unfold there, viz.                                     |   |           | L. s. d. |    |    |
|       | 10 Broad-cloths, at 14 l.                              | } | 143:00:00 |          |    |    |
| 6 s.  | each   |   |           |          |    |    |
|       | 30 Sayes, at 4 l. each                                 |   | 120:00:00 |          |    |    |
|       | 18 Sempeternums, at 4 l.                               | } | 91:00:00  |          |    |    |
| 10 s. | each   |   |           |          |    |    |
|       |  |   | 354:00:00 |          |    |    |
| 6     | Capt. Twysford, for his Bond, which                    |   |           |          |    |    |
|       | will be due Jan 28. next                               | } | 130:00:00 |          |    |    |
| 5     | John Peeling, for the Balance of his                   |   |           |          |    |    |
|       | Accompt in the old Ledger                              | } | 94:16:10  |          |    |    |
| 5     | William Terrel, for the Balance of his                 |   |           |          |    |    |
|       | Accompt in the old Ledger                              | } | 112:00:00 |          |    |    |
| 5     | John Marsh, by Bill of Exchange pay-                   |   |           |          |    |    |
| 1     | able the 10th. of February next                        | } | 90:00:00  |          |    |    |
|       |  |   |           | 6328     | 15 | 21 |
| 1     | Stock is Debtor to sundry Accompts in the sum of       |   |           |          |    |    |
|       | 1044 l. 16 s. 3 d. due to several persons, as follow-  |   |           |          |    |    |
|       | eth, viz.  |   |           |          |    |    |
| 5     | To Barnabas Young, due March 15 next                   |   | 140:00:00 |          |    |    |
| 6     | To Thomas Tawny, due March 25 next                     |   | 320:00:00 |          |    |    |
| 6     | To Thomas Morwent, for the foot of his                 |   |           |          |    |    |
|       | Accompt, in the old Ledger                             | } | 436:00:00 |          |    |    |
| 6     | To Thomas Goad for the foot of his                     |   |           |          |    |    |
|       | Accompt in my old Ledger                               | } | 148:16:03 |          |    |    |
|       |  |   |           | 1044     | 16 | 03 |

*The End of the Inventory.*

# Here

Here followeth the  
**PRACTICAL JOURNAL.**

|   |   | January 2. 1685; |    |    |
|---|---|------------------|----|----|
|   |   | L.               | s. | d. |
| 1 | Cash Debtor to John Peeling received in full —  | 94               | 16 | 10 |
| 5 |   |                  |    |    |
| 6 | Thomas Morwent Debtor to Cash, paid in part —   | 236              | 00 | 00 |
| 1 |   |                  |    |    |
|   | Ditto 3.  |                  |    |    |
| 1 | Cash Debtor to Exeter Wares, sold James Young   |                  |    |    |
| 2 | for ready Mooney, 26 Sayes, at 3 l. 17 s. 4 d.  | 100              | 10 | 08 |
|   | per piece —————                                 |                  |    |    |
|   |   |                  |    |    |
|   | Ditto 5.  |                  |    |    |
| 7 | Pepper Debtor to Cash for 3 Bags bought of Jo-  |                  |    |    |
| 1 | nathan Talbot for ready Money, Weight and       |                  |    |    |
|   | Number as followeth, viz.                       |                  |    |    |
|   |   |                  |    |    |
|   | N <sup>o</sup> .                                | L.               |    |    |
|   | 7 }   | 212 }            |    |    |
|   | 8 } Cont.                                       | 296 }            |    |    |
|   | 9 }   | 341 }            |    |    |
|   |   | Nett.            |    |    |
|   |   |                  |    |    |
|   | Poiz Nett 949 L. at 3 s. 1½ per L. is —         | 148              | 05 | 7½ |
|   |   |                  |    |    |
|   | Ditto 8.  |                  |    |    |
| 1 | Cash Debtor to William Terrel, received of Ri-  |                  |    |    |
| 5 | chard Rump by Assignment —                      | 112              | 00 | 00 |
|   |   |                  |    |    |
|   | Ditto 10.                                       |                  |    |    |
| 6 | Thomas Morwent Debtor to Capt. Tnyford, assign- |                  |    |    |
| 6 | ed ditto Morwent to receive of ditto Tnyford —  | 130              | 00 | 00 |

January

January 15.  
6 Thomas Goad Debtor to Cash, paid Charles Ferrers  
1 by order of ditto Goad

l. s. d.  
100 00 00

7 Thomas Beedam Debtor to sundry Accompts, in  
the sum of 104 l. lent at Interest for 6 Months,  
at 6 per Cent.

1 To Cash lent him 150:00:00  
7 To interest Reckoning 4:10:00

154 10 00

Ditto 17.

Sundry Accompts are Debtor to Cash 340 l.  
11 s. for Goods bought of John Hopkins, for ready  
money, viz.

7 Canvas 1 pack, containing 36 }  
pieces, at 2 l. 16 s. is 100:16:00  
Kerseys for 40 pieces, viz.

15 Northerns, at 34 s. 25:10:00

15 Devonsh. at 48 s. 36:00:00

10 Hampsh. at 54 s. 27:00:00

40 pieces in all cost 88:10:00

8 Milan-Fustians 15: l. 5 s. for 50 pieces, viz.

25 pieces at 2 l. 16 s. 70:00:00

25 pieces at 3 l. 5 s. 81:05:00

50 pieces in all, cost 151:05:00

Ditto 20.

1 Cash Debtor to sundry Accompts 424 l. 3 s. 1½ d  
for Goods sold to Simon Suckegg for ready  
money, viz.

4 To Nutmegs 351 l. 1 s. 1½ d for  
one Cask Numb. 21. Weight }  
6 C. 3 Q. 18 L. Gross; Tare } 351:01:1½  
63 L. Nett 711, at 9 s. 10½ d.  
per L. is

2 To Exeter-Wares 73 l 2 s. 6 d. for  
15 Sempeternums at 4 l. 17 s. } 73:02:07  
6 d. per piece

0340 11 00

0424 03 7½

Janu.

|   |  |  | <i>L.</i> | <i>s.</i> | <i>d.</i> |
|---|--|--|-----------|-----------|-----------|
|   | <i>January 24.</i>   |  |           |           |           |
| 2 | <i>Exeter-Wares Debtor to Thomas Tawney 236 l.</i>                       |  |           |           |           |
| 6 | 11 s. 6 d. for 66 pieces bought of him, as followeth, viz.               |  |           |           |           |
|   | 36 Says, at 3 l. 4 s. per piece — 115:04:00                              |  |           |           |           |
|   | 15 Sempeternums, at 4 l. 5 s. 6 d. is 64:02:06                           |  |           |           |           |
|   | 15 Perpetuana's, at 3 l. 16 s. 4 d. is 57:05:00                          |  |           |           |           |
|   | 66 pieces in all, cost —   |  |           |           |           |
|   | To pay Feb. 14. next.  |  |           |           |           |
|   |  |  | 0236      | 11        | 06        |
|   | <i>Ditto 25.</i>   |  |           |           |           |
| 8 | <i>Grandfather Thorpe Debtor to Brandy, in the sum</i>                   |  |           |           |           |
| 3 | of 69 l. for 2 Tuns of Nants, at 34 l. 10 s. —                           |  |           |           |           |
|   | Due Feb. 23 next.  |  |           |           |           |
|   |  |  | 0069      | 00        | 00        |
| 9 | <i>Samuel Ferrers Debtor to Broad cloth 262 l. for</i>                   |  |           |           |           |
| 2 | 20 pieces sold him, as followeth, viz.                                   |  |           |           |           |
|   | 10 Wincesters at 10 l. 9 s. — 104:10:00                                  |  |           |           |           |
|   | 10 Gloucesters at 15 l. 15 s. — 157:10:00                                |  |           |           |           |
|   | 20 pieces in all, come to —  |  |           |           |           |
|   | To be paid at 2 Months, as per Bill.                                     |  |           |           |           |
|   |  |  | 0262      | 00        | 00        |
| 9 | <i>Thread Debtor to John Marsh 4 85 l. 16 s. 6 d.</i>                    |  |           |           |           |
| 5 | for 5628 pounds of Thread, at 14 s 10 <sup>1</sup> / <sub>2</sub> per L. |  |           |           |           |
|   | To be made good at 3 payments, viz.                                      |  |           |           |           |
|   | The first of 1185 l 16 s. 6 d. payable March 25.                         |  |           |           |           |
|   | The second of 2000 l. payable May 25.                                    |  |           |           |           |
|   | The third of 1000 l. payable July 25.                                    |  |           |           |           |
|   | As by 3 Bills delivered.   |  |           |           |           |
|   |  |  | 4185      | 16        | 06        |
|   | <i>Ditto 28.</i>   |  |           |           |           |
| 2 | <i>Holland cloth Debtor to sundry Accompts 127 l.</i>                    |  |           |           |           |
|   | 2 s. for 20 pieces, containing 800 ells Flemish,                         |  |           |           |           |
|   | which makes 492 ells English, at 5 s. 2 d. per                           |  |           |           |           |
|   | ell, bought of Capt. Twyford, viz.                                       |  |           |           |           |
| 1 | To Cash paid ditto Twyford ready money }                                 |  |           |           |           |
|   | 77:02:00   |  |           |           |           |
| 6 | To ditto Twyford payable March }   |  |           |           |           |
|   | 1st. next — 50:00:00   |  |           |           |           |
|   |  |  | 0127      | 02        | 00        |
|   |  |  | Sundry    |           |           |

Sundry Accompts are Debtor to Broad-cloth

455 l. 15 s. for 35 pieces sold *Tho. Corbet*, viz.

|    |                                    | l.  | s. | d. |
|----|------------------------------------|-----|----|----|
| 20 | <i>Worcesters</i> at 10 l. 18 s. — | 218 | 00 | 00 |
| 15 | <i>Glocesters</i> at 15 l. 17 s. — | 237 | 15 | 00 |

35 pieces in all, comes to

0455 15 00

|   |   |                 |
|---|---|-----------------|
| 1 | Cash 255 l. 15 s. received ready money of ditto <i>Corbet</i> in part — | } 255 : 15 : 00 |
| 9 | <i>Tho. Corbet</i> 200 l. payable Feb. 20, as per Bill on the File —    |                 |

455 : 15 : 00

January 29.

John Marsh Debtor to sundry Accompts 1185 l.

16 s. 6 d. for Money paid him in part for Thread, upon rebate 4 Months, at 6 per Cent. viz.

|    |                              |                |
|----|------------------------------|----------------|
| 1  | To Cash paid him —           | 1162 : 11 : 05 |
| 10 | To Profit and Loss rebated — | 23 : 05 : 01   |

1185 16 06

February 2.

Sundry Accompts are Debtor to *Christopher Johnson*, for the following Wares bought of him, to pay upon demand, viz.

|    |                                     |               |
|----|-------------------------------------|---------------|
| 11 | Cambricks for 160 pieces, at 4 l. — | 640 : 00 : 00 |
| 2  | Holland-cloth for 204 pieces, viz.  |               |

|     |                  |               |
|-----|------------------|---------------|
| 120 | pieces at 5 l. — | 600 : 00 : 00 |
| 84  | pieces at 4 l. — | 378 : 00 : 00 |

1618 00 00

Ditto 5.

|   |  |
|---|--|
| 6 | <i>Thomas Morwent</i> Debtor to Broad cloth, sold him as followeth, viz. |
| 2 |  |

|  |   |               |
|--|---|---------------|
|  | <i>Worcesters</i> 18 pieces, at 11 l. 12 s. — | 208 : 16 : 00 |
|  | <i>Glocesters</i> 12 pieces, at 15 l. 14 s. — | 188 : 08 : 00 |

In all 30 pieces amounts to

0397 04 00

|    |  |  | l.   | s. | d. |
|----|--|--|------|----|----|
|    |  | February 7.  |      |    |    |
| 8  |  | Kerseys Debtor to sundry Accompts, for 360 pieces bought of John Hopkins, as followeth, viz.   |      |    |    |
|    |  | Hampshires 95, at 54 s. each   | 256  | 10 | 00 |
|    |  | Devonshires 120, at 45 s. each   | 270  | 00 | 00 |
|    |  | Northerns 145, at 32 s. each   | 232  | 00 | 00 |
|    |  | In all 360 pieces, which cost.   | 0758 | 10 | 00 |
| 6  |  | To Tho. Morwent 100 l. for my Assignment on ditto Morwent  | 100  | 00 | 00 |
| 10 |  | To J. Hopkins, remains due to him, be paid at two 2 Months, as per 2 Bills delivered, viz.   | 500  | 00 | 00 |
|    |  | One for 250 l. payable April 7. next.  |      |    |    |
|    |  | The other for 250 l. payable June 7. next.   |      |    |    |
| 2  |  | And the rest, viz. 158 l. 10 s. paid, is entred in the Cash-Book.  |      |    |    |
|    |  | Ditto 10.  |      |    |    |
|    |  | Sundry Accompts are Debtor to Brandy, for three Tuns sold to Simon Suckegg, at 35 l. 5 s. per Tun, which at that rate amounts to   | 0105 | 15 | 00 |
|    |  | Viz.   |      |    |    |
| 5  |  | John Marsh for ditto Simon's Assignment upon him in part   | 60   | 00 | 00 |
| 11 |  | Simon Suckegg due from him, payable March 25 next  | 20   | 00 | 00 |
| 3  |  | And the rest is ready Money, and is entred in the Cash-Book, which is  | 25   | 15 | 00 |
| 11 |  | Fustian Debtor to Tabaco in the sum of 170 l. 16 s. 8 d. and is for 48 pieces bought of Anthony Green, in Barter for 4 Hogsheads 18 C. 1 Q 6 L. of Tabaco Virginia, at 20 d. per L. viz. |      |    |    |
| 3  |  | 28 pieces, each containing 38 yards, at 2 s. 1 d. per yard   | 110  | 16 | 08 |
|    |  | 29 pieces, each containing 36 yards, at 1 s. 8 d. per yard   | 60   | 00 | 00 |
|    |  | 48 pieces in all, which amounts to   | 0170 | 16 | 08 |

February

February 12.

12 Sundry Accompts are Debtor to Nutmegs in the  
 4 sum of 398*l.* 10*s.* for 1 Cask, Number 82.  
 Weight 7*C.* 3*Q.* 14*L.* Gross, Tare 85*L.*  
 Nett 797*L.* at 10*s.* per *L.* sold to *Josiah Cusby*  
 in Barter, the whole amounts to

| <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-----------|-----------|-----------|
| 398       | 10        | 00        |

*Viz.*

Hops Debtor in the sum of 323*l.* 12*s.* 6*d.* for 36  
 Bags, Number and Weight, as followeth, *viz.*

| N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. |
|------------------|----|----|----|------------------|----|----|----|
| 1                | 4  | 2  | 18 | 19               | 5  | 1  | 10 |
| 2                | 3  | 3  | 14 | 20               | 4  | 0  | 00 |
| 3                | 4  | 3  | 24 | 21               | 3  | 3  | 12 |
| 4                | 4  | 2  | 14 | 22               | 4  | 3  | 12 |
| 5                | 3  | 3  | 20 | 23               | 3  | 2  | 24 |
| 6                | 5  | 1  | 18 | 24               | 4  | 2  | 15 |
| 7                | 4  | 0  | 27 | 25               | 3  | 3  | 20 |
| 8                | 3  | 2  | 24 | 26               | 4  | 1  | 10 |
| 9                | 4  | 3  | 20 | 27               | 4  | 1  | 16 |
| 10               | 4  | 2  | 18 | 28               | 4  | 1  | 16 |
| 11               | 4  | 1  | 24 | 29               | 3  | 3  | 27 |
| 12               | 3  | 2  | 18 | 30               | 3  | 2  | 14 |
| 13               | 4  | 1  | 10 | 31               | 5  | 1  | 13 |
| 14               | 5  | 0  | 08 | 32               | 4  | 2  | 20 |
| 15               | 4  | 3  | 12 | 33               | 4  | 3  | 11 |
| 16               | 3  | 3  | 21 | 34               | 4  | 2  | 15 |
| 17               | 4  | 1  | 07 | 35               | 3  | 3  | 09 |
| 18               | 3  | 3  | 09 | 36               | 5  | 1  | 10 |

79-1-26

79-3-02

79-3-02

Total 159-1-00 Gross.

159

1598

1592

17836 *L.* Gross.

576 *L.* Tare, at 16*l.* per Bag.

17260 *L.* nett, at 42*s.* per *C.* amounts to

323*l.* 12*s.* 6*d.*

The rest is in ready Money, and is entred in the  
 Cash Book, which is 74*l.* 17*s.* 6*d.*

February



February 16.

- 7 Pepper Debtor to sundry Accompts for 4 Bags,  
 12 bought of *Andrew Thorogood* in Barter, Numb.  
 and Weight, as followeth, viz.

N<sup>o</sup>. Cont. L.

|    |     |         |
|----|-----|---------|
| 14 | 341 | } Nett. |
| 15 | 422 |         |
| 16 | 372 |         |
| 17 | 391 |         |

In all 1526 at 3 s. 6 d. per L. is —

To Hops for 9 Bags, Number and Weight as  
 followeth, viz.

N<sup>o</sup>. Cont. C. Q. L.

|   |        |
|---|--------|
| 1 | 4-2-18 |
| 2 | 3-3-14 |
| 3 | 4-3-24 |
| 4 | 4-2-14 |
| 5 | 3-3-20 |
| 6 | 5-1-18 |
| 7 | 4-0-27 |
| 8 | 3-2-24 |
| 9 | 4-3-20 |

In all 40-1-11 Gros.

40

409

403

4519 L. Gros.

144 L. Tare, at 16 s. per Bag.

4375 L. Nett, at 56 s. per C. is —

To Cash for the remainder 157 l. 13 s. 6 d. as per  
 Cash Book.

l. s. d.

0267 01 00

0109 07 06

Tho.

|   |   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|---|-----------|-----------|-----------|
| 6 | <i>Tho. Goad</i> Debtor to <i>Holland-cloth</i> , sold him 16 |           |           |           |
| 2 | pieces, each containing 39 Ells <i>Flemish</i> , which        |           |           |           |
|   | makes ell English in all 468, at 5 s. 2 d. per ell,           |           |           |           |
|   | which at that rate amounts to                                 | 0120      | 18        | 00        |
|   | To be paid upon demand.                                       |           |           |           |

February 16.

|    |   |      |    |    |
|----|---|------|----|----|
| 5  | <i>Barnabas Young</i> Debtor to <i>Milan Fustian</i> 133 l. |      |    |    |
| 11 | for 28 pieces sold him, each containing 28                  |      |    |    |
|    | yards, at 2 s. 6 d. per yard, to be paid upon de            |      |    |    |
|    | mand  | 0133 | 00 | 00 |

Ditto 18.

|   |   |           |           |           |
|---|---|-----------|-----------|-----------|
| 2 | <i>Exeter-Wares</i> Debtor to sundry Accompts, in the |           |           |           |
| 6 | sum of 280 l. bought of <i>Tho. Morwent</i> , as fol- |           |           |           |
|   | loweth, viz.  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|   | 20 Sayes at 3 l. 10 s. ———                            | 70        | 00        | 00        |
|   | 40 Sempeternums at 4 l. 5 s. ———                      | 170       | 00        | 00        |
|   | 10 Perpetuana's at 4 l. ———                           | 40        | 00        | 00        |
|   | 70 pieces cost. ———                                   | 0280      | 00        | 00        |
|   | To <i>Tho. Morwent</i> paid him in part by his former |           |           |           |
|   | Debt by agreement ———                                 | 227       | 04        | 00        |
|   | To Cash paid the remainder in } 52 : 16 : 00          |           |           |           |
|   | ready money, as per Cash Book — }                     |           |           |           |

Ditto 20.

|    |  |      |    |    |
|----|--|------|----|----|
| 2  | Broad-cloth Debtor to <i>Thomas Cremer</i> for 120 |      |    |    |
| 12 | pieces, bought of him to pay in 4 daystime         |      |    |    |
|    | viz.   |      |    |    |
|    | 70 Glocesters at 12 l. each ———                    | 840  | 00 | 00 |
|    | 50 Worcester's at 10 l. 10 s. each 52 5 : 00 : 00  |      |    |    |
|    | 120 pieces in all cost. ———                        | 1365 | 00 | 00 |

February

|    |   |                       | <i>l.</i> | <i>s.</i> | <i>d.</i>      |
|----|---|-----------------------|-----------|-----------|----------------|
|    |   | February 24.          |           |           |                |
| 12 | Thomas Cremer Debtor to sundry Accompts   | 1780                  |           |           |                |
|    | <i>l. 4 s. 8<sup>1</sup> d. viz.</i>  |                       |           |           |                |
|    |   | <i>l. s. d.</i>       |           |           |                |
| 2  | To Holland-cloth for 120 pieces   | 1059:00:00            |           |           |                |
| 4  | To Nutmegs 2 Casks, nett }  | 721:04:8 <sup>1</sup> |           |           |                |
|    | 1489 <i>L.</i> at 9 s. 8 <sup>1</sup> d. —————  |                       |           |           |                |
|    |   |                       | 1780      | 04        | 8 <sup>1</sup> |
|    | For which he has paid me in part by out-setting my Debt of 1365 <i>l.</i> and the rest, which is 415 <i>l. 4 s. 8<sup>1</sup> d.</i> he has paid me in ready Money, as per Cash-Book. |                       |           |           |                |
|    |   | February 26.          |           |           |                |
| 8  | Grandfather Thorpe Debtor to Kerseys in the sum of 97 <i>l. 10 s.</i> fold as followeth, to pay April 30 next, viz.   |                       |           |           |                |
|    | 15 Northerns at 40 —————  | 30:00:00              |           |           |                |
|    | 15 Devonshires at 50 —————  | 37:10:00              |           |           |                |
|    | 10 Hampshires at 60 —————   | 30:00:00              |           |           |                |
|    | 40 pieces in all, which amounts to —————  |                       | 0097      | 10        | 00             |
| I  | Cash Debtor to sundry Accompts for Money received this Month, viz.  |                       |           |           |                |
| 9  | To T. Corbet receiv'd in full the 2d —  | 195:02:05             |           |           |                |
| 3  | To Brandy sold S. Suckegg 3 Tuns, } the 12th. —————   | 25:15:00              |           |           |                |
| 4  | To Nutmegs sold J. Cuffley, the 12th. —   | 74:17:06              |           |           |                |
| 6  | To T. Goad in full, the 20th. —   | 72:01:09              |           |           |                |
| 12 | To B. Barton received at interest for 6 Months, at 5 per Cens. the 20th. —  | 400:00:00             |           |           |                |
| 12 | To T. Cremer in full, the 24th. —   | 415:04:8 <sup>1</sup> |           |           |                |
| 8  | To Grand. Thorpe in full, the 24th. —   | 69:00:00              |           |           |                |
| 13 | To Anth. Armstrong, sold his Bond of 318 <i>l.</i> to J. F. for the sum of —————  | 308:14:08             |           |           |                |
|    |   |                       | 1560      | 16        | 0 <sup>1</sup> |
|    |   |                       |           |           | Sundry         |

# Clavis Commercialis.

153

|       |  |  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-------|--|--|-----------|-----------|-----------|
|       | Sundry Accompts are Debtor to Cash for Money paid this Month, viz. <i>l. s. d.</i>                 |  |           |           |           |
| 8     | Kerseys paid <i>J. Hopkins</i> in part, }<br>the 7th. _____  |  | 158       | 10        | 00        |
| 13    | Household-Expences, the 8th _____  |  | 15        | 00        | 00        |
| 6     | <i>Tho. Tawney</i> , the 15th. _____   |  | 236       | 11        | 06        |
| 7     | Pepper, the 16th. _____  |  | 157       | 13        | 06        |
| 2     | <i>Exeter-Wares</i> , the 18th. _____  |  | 52        | 16        | 00        |
| 13    | <i>Anth. Armstrong</i> for his Bond of }<br>318 <i>l.</i> due 6 Months hence, }<br>the 21st. _____ |  | 300       | 00        | 00        |
| 13    | Ship <i>Eagle</i> for my 7 parts, the 28th. _____  |  | 180       | 00        | 00        |
|       |  |  | 110       | 11        | 00        |
| <hr/> |  |  |           |           |           |
|       | <i>March 1. 1684</i>   |  |           |           |           |
| 13    | Voyage to <i>Smyrna</i> , consigned to <i>R. Watts</i> Debtor                                      |  |           |           |           |
| 2     | to <i>Exeter-Wares</i> in the sum of 422 <i>l.</i> 11 <i>s.</i> 6 <i>d.</i>                        |  |           |           |           |
|       | for 111 pieces shipp'd on board the <i>Mary Rose</i>   |  |           |           |           |
|       | of <i>London</i> , <i>James Thompson</i> Master, viz.  |  |           |           |           |
|       | 15 <i>Sempeternums</i> at 4 <i>l.</i> 8 <i>s.</i> _____  |  | 66        | 00        | 00        |
|       | 30 <i>Perpetuana's</i> at 4 <i>l.</i> _____  |  | 120       | 00        | 00        |
|       | 36 <i>Sayes</i> at 3 <i>l.</i> 4 <i>s.</i> _____   |  | 115       | 04        | 00        |
|       | 15 <i>Sempeternums</i> at 4 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> _____                                |  | 64        | 02        | 06        |
|       | 15 <i>Perpetuana's</i> at 3 <i>l.</i> 16 <i>s.</i> 4 <i>d.</i> _____                               |  | 57        | 05        | 00        |
|       | 111 pieces in all, cost the first peny _____   |  | 0422      | 11        | 06        |
| <hr/> |  |  |           |           |           |
|       | <i>Ditto 4.</i>  |  |           |           |           |
| 4     | Voyage to <i>Rotterdam</i> , consigned to <i>N. Glover</i>   |  |           |           |           |
| 8     | Debtor to Kerseys for 275 pieces, shipp'd on   |  |           |           |           |
|       | board the <i>Golden Lyon</i> of <i>London</i> , <i>John Hunt</i>                                   |  |           |           |           |
|       | Master, viz.   |  |           |           |           |
|       | 55 <i>Hampshires</i> at 54 <i>s.</i> _____   |  | 148       | 10        | 00        |
|       | 120 <i>Devonshires</i> at 45 <i>s.</i> _____   |  | 270       | 00        | 00        |
|       | 100 <i>Northerns</i> at 32 <i>s.</i> _____   |  | 160       | 00        | 00        |
|       | 275 pieces in all, which cost _____  |  | 0578      | 10        | 00        |

|    |  |                  | l.   | s. | d. |
|----|--|------------------|------|----|----|
|    |  | <i>March 7.</i>  |      |    |    |
| 4  | Voyage to Rotterdam, consigned to N. Glaser        |                  |      |    |    |
| 1  | Debtor to Cash 14 l. 10 s. 6 d. paid T. Can for    |                  |      |    |    |
|    | Insurance of Kerseys                               |                  | 0014 | 10 | 06 |
| 10 | Christopher Johnson Debtor to W. Terrel 937 l. for |                  |      |    |    |
| 5  | 76 pieces bought of ditto Terrel, and ordered      |                  |      |    |    |
|    | to ditto Johnson, viz.                             |                  |      |    |    |
|    | 46 Worcesters at 12 l. each                        | 552:00:00        |      |    |    |
|    | 30 Gloucesters at 14 l. 10 s. each                 | 435:00:00        |      |    |    |
|    | 76 pieces in all, amounts to                       | 0987             | 00   | 00 |    |
|    | To pay March 30.                                   |                  |      |    |    |
|    |  | <i>March 10.</i> |      |    |    |
| 6  | Captain Twysford Debtor to Insurance Reckoning     |                  |      |    |    |
| 11 | 22 l. 10 s. insured upon Ginger shipped from       |                  |      |    |    |
|    | Rosterdam to Adenize, in the Orange Tree of        |                  |      |    |    |
|    | Hambrough; the sum insured is 450 l. at 5 per      |                  |      |    |    |
|    | Cent.  | 0022             | 10   | 00 |    |
|    |  | <i>Ditto 11.</i> |      |    |    |
| 1  | Cash Debtor to Broad-cloth in the sum of 421 l.    |                  |      |    |    |
| 2  | 16 s. for 35 pieces sold to T. Piers for ready     |                  |      |    |    |
|    | Money, viz.  |                  |      |    |    |
|    | 22 Worcesters at 10 l. 5 s.                        | 225:10:00        |      |    |    |
|    | 13 Gloucesters at 15 l. 2 s.                       | 196:06:00        |      |    |    |
|    | 35 pieces in all, which amount to                  | 0421             | 16   | 00 |    |
|    |  | <i>Ditto 12.</i> |      |    |    |
| 1  | Cash Debtor to sundry Accompts 773 l. 6 s. 11 d.   |                  |      |    |    |
|    | Sold Peter Conset for ready money, viz.            |                  |      |    |    |
| 3  | Tabaco 14 hogheads poiz nett 9287 L. at 16 d.      |                  |      |    |    |
|    | per L. is  | 619:02:03        |      |    |    |
| 7  | To Pepper 3 bags poiz nett 949 L.                  |                  |      |    |    |
|    | at 3 s. 3 d.                                       | 154:04:03        |      |    |    |
|    |  | 0773             | 06   | 11 |    |

March

# Clavis Commercialis.

1951

March 13.

- 11 Voyage to Smyrna Debtor to S. Suckegg 040 l. for  
13 his Insurance of 400 l. upon Exeter-Wares, on  
board the Mary-Rose, at 6 per Cent. comes to—

00 40 00 00

Ditto 16.

Broad-cloth Debtor to sundry Accompts in the  
sum of 1725 l. for 126 pieces bought of W. Ter-  
rel, viz.

l. s. d.

- To Will. Terrel to be paid at 2 }  
Months, as per Bill delivered— } 1000 : 00 : 00  
To Cash for the rest paid ready }  
money, as per Cash-Book— } 725 : 00 : 00

1725 00 00

Ditto 20.

John Marsh is Debtor to sundry Accompts in the  
sum of 2850 l. for Wares bought of Grandfa-  
ther Thorpe, and delivered to ditto Marsh by  
Order, viz.

- 11 To Cambricks for 160 pieces sold  
to Grandfather Thorpe in Barter, } 680 : 00 : 00  
at 4 l. 5 s. ————— }  
9 To Thread for 1628 L. at 15 s.  
per L. sold ditto Thorpe in Bar- } 1221 : 00 : 00  
ter ————— }  
7 To Thomas Beedam for my Assign-  
ment of his Bond to ditto Thorpe } 154 : 10 : 00  
8 To Grandfather Thorpe due to him,  
and payable April 30th. — } 276 : 10 : 00  
1 To Cash for 100 l. paid ditto  
Thorpe, and 193 l. 10 s. 4 d. to } 293 : 10 : 04  
himself, is ————— }  
10 To Profit and Loss gained by this  
Accompt ————— } 181 : 14 : 08  
7 To Interest reckoning for payment  
of 2850 l. before due by agree- } 042 : 15 : 00  
ment ————— }

2850 00 00

|    |   |           | l.   | s. | d.    |
|----|---|-----------|------|----|-------|
|    |   | March 22. |      |    |       |
| 10 | Christopher Johnson Debtor to Insurance reckon-   |           |      |    |       |
| 11 | ing 36 l. I have insured 360 l. upon Broad-       |           |      |    |       |
|    | cloth, shipp'd in the Falcon to Constantinople    |           |      |    |       |
|    | from London, at 10 per Cent. which comes          |           |      |    |       |
|    | to  |           | 0336 | 00 | 00    |
| 10 | Ditto Johnson Debtor to Insurance Reckoning       |           |      |    |       |
| 11 | 20 l. insured 200 l. upon Kerseys shipp'd on      |           |      |    |       |
|    | board the Dorothy of London for Smyrna, the       |           |      |    |       |
|    | same at 10 per Cent. amounts to                   |           | 0020 | 00 | 00    |
|    |   | Ditto 24. |      |    |       |
| 14 | Nathanael Glover at Rotterdam my Account Cur-     |           |      |    |       |
| 4  | rant,   |           |      |    |       |
|    | Debtor to Voyage to Rotterdam, consigned to dit-  |           |      |    |       |
|    | to Glover in the sum of 601 l. 14 s. 3 d. for the |           |      |    |       |
|    | nett proceed of Wares formerly consigned to       |           |      |    |       |
|    | him, as by the Particulars contained in his ac-   |           |      |    |       |
|    | count on the File                                 |           | 0601 | 04 | 03    |
|    |   | Ditto 26. |      |    |       |
| 10 | Profit and Loss Debtor to Capt. Twyf. in the sum  |           |      |    |       |
| 6  | of 120 l. Ditto Twysford hath received advice     |           |      |    |       |
|    | from Vando. hoven of Rotterdam, That the O-       |           |      |    |       |
|    | range Tree of Hambrough (wherein the 10th         |           |      |    |       |
|    | instant I had insured him 450 l. upon Ginger)     |           |      |    |       |
|    | sticking upon a Sand, the Master was obliged      |           |      |    |       |
|    | to make her lighter; and amongst other            |           |      |    |       |
|    | Goods, flung over-board of ditto. Twysford's      |           |      |    |       |
|    | Ginger, to the value of 150 l. part of that       |           |      |    |       |
|    | which I had insured; so that I have agreed to     |           |      |    |       |
|    | make him good                                     |           | 0120 | 00 | 00    |
|    |   | Ditto 28. |      |    |       |
| 1  | Cash Debtor to Thread in the sum of 768 l. 15 s.  |           |      |    |       |
| 9  | for 1000 l. sold to Will. Smith: I say the sum    |           |      |    |       |
|    | I have now received is                            |           | 0768 | 15 | 05    |
|    |   |           |      |    | March |



March 29.  
13 Voyage to Smyrna, consigned to Richard Watts  
1 Debtor to Cash in the sum of 29 l. for Wares  
bought of Grandfather Thorpe, and shipp'd on  
board the Smyrna-Merchant of London, James  
Goldham Jun. Master, as followeth, viz.

|  |     |    |    |
|--|-----|----|----|
|  | l.  | s. | d. |
| 20 Sempeternums at 4 l. 5 s. —               | 84  | 00 | 00 |
| 20 Broad-cloths Worcester at } 10 l. 10 s. — | 210 | 00 | 00 |

0294 00 00

Ditto 30.

6 Tho. Tawney Debtor to Broad-cloth in the sum of  
2 38 l. 14 s. sold him as followeth, viz.  
10 Glocesters at 16 l. 5 s. — 162 : 10 : 00  
10 Worcesters at 13 l. 14 s. — 219 : 04 : 00

36 pieces in all, which amounts to —

0381 14 00

Ditto 31.

1 Cash is Debtor to sundry Accounts in the sum  
of 2178 l. 11 s. 3 d. and is for so much receiv-  
ed this Month, viz.

|   |     |    |    |
|---|-----|----|----|
| 2 To Broad-cloth for 35 pieces, the 7th. —      | 421 | 16 | 00 |
| 3 To Tabaco for 9287 L. at 16 d. the 12th. —    | 619 | 02 | 08 |
| 7 To Pepper for 494 L. at 3 s. 3 d. the 12th. — | 154 | 04 | 03 |
| 9 To Sam. Ferrers, the 14th. —                  | 194 | 13 | 04 |
| 10 To Christopher Johnson, the 30th. —          | 020 | 00 | 00 |
| 9 To Thread for 1000 L. at 14 s. 4 d. —         | 768 | 15 | 00 |

2178 11 03

Sundry

Sundry Accounts are Debtor to Cash in the sum  
of 2720 l. 1 s. 8 d. and is for the several Pay-  
ments this Month, viz.

|    |  | l.   | s. | d. |
|----|--|------|----|----|
| 10 | Christopher Johnson in part the 4th.                       | 618  | 00 | 00 |
| 13 | Ship Eagle for my 2 parts in fit-<br>ting out              | 14   | 10 | 06 |
| 13 | Household Expences this Month,<br>the 10th.                | 15   | 00 | 00 |
| 6  | Capt. Twyford in part                                      | 40   | 00 | 00 |
| 5  | J. Peeling at Interest for 3 Months.                       | 100  | 00 | 00 |
| 5  | Barnabus Young in full, the 15th.                          | 7    | 00 | 00 |
| 2  | Bread-cloth paid W. Terrel, the 16.                        | 725  | 00 | 00 |
| 5  | John Marsh, &c. the 20th.                                  | 293  | 10 | 04 |
| 5  | W. Terrel in part, the 30th.                               | 487  | 00 | 00 |
| 4  | Sundry Accounts for Charges of<br>Merchandise              | 126  | 00 | 10 |
| 13 | Voyage to Smyrna, for Goods<br>bought of Grandfather Thoms | 294  | 00 | 00 |
|    |  | 2720 | 01 | 08 |

April 1: 1685.

4 Voyage to Rotterdam, consigned to Nath. Glover  
Debtor to Tho. Tawney in the sum of 165 l.  
and is for the following Wares shipp'd on  
board the Two Sisters of Bristol, Cornelius Jen-  
kins Master, consigned to ditto Glover, viz.

|    |                      |    |    |    |
|----|----------------------|----|----|----|
| 30 | Northerns at 40 s.   | 60 | 00 | 00 |
| 18 | Hamphires at 50 s.   | 45 | 00 | 00 |
| 25 | Devonshires at 48 s. | 60 | 00 | 00 |

73 pieces, which cost

|    |    |     |  |  |
|----|----|-----|--|--|
| 80 | 50 | 010 |  |  |
|----|----|-----|--|--|

|    |    |     |  |  |
|----|----|-----|--|--|
| 60 | 40 | 421 |  |  |
|----|----|-----|--|--|

|    |    |     |  |  |
|----|----|-----|--|--|
| 40 | 30 | 421 |  |  |
|----|----|-----|--|--|

|    |    |     |  |  |
|----|----|-----|--|--|
| 00 | 00 | 050 |  |  |
|----|----|-----|--|--|

|    |    |     |  |  |
|----|----|-----|--|--|
| 00 | 21 | 827 |  |  |
|----|----|-----|--|--|

April

# Clavis Commercialis.

189

April 2.

Sundry Accompts are Debtor to Hops in the sum of 242 l. for 18 Bags sold to Thomas Corbett, Number and Weight as followeth, viz.

| N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. |
|------------------|----|----|----|------------------|----|----|----|
| 10 Cont.         | 4  | 2  | 18 | 19 Cont.         | 5  | 1  | 10 |
| 11               | 4  | 1  | 24 | 20               | 4  | 0  | 00 |
| 12               | 3  | 2  | 18 | 21               | 3  | 3  | 12 |
| 13               | 4  | 1  | 10 | 22               | 4  | 3  | 12 |
| 14               | 5  | 0  | 08 | 23               | 3  | 2  | 24 |
| 15               | 4  | 3  | 12 | 24               | 4  | 2  | 15 |
| 16               | 3  | 3  | 21 | 25               | 3  | 3  | 20 |
| 17               | 4  | 1  | 07 | 26               | 4  | 1  | 10 |
| 18               | 3  | 3  | 09 | 27               | 4  | 1  | 16 |

39-0-15

39-0-07

39-0-07

78-0-22 Gross weight.

78

782

782

8758 L. Gross.

288 L. Fare, at 16 l. per Bag.

8470 L. Nett, at 64 s. per C. is

0242 00 00

1 Cash received in part, as per Cash-Book

142 00 00

9 Tho. Corbett for the remainder, payable the 22d. instant

100 00 00

242 00 00

April

|    |   |      | l. | s. | d. |
|----|---|------|----|----|----|
|    | April 4.  |      |    |    |    |
| 9  | Tho. Corbett Debtor to Nash. Glover at Rotterdam,   |      |    |    |    |
| 14 | my Accompt currant 100 l. which ditto Glover<br>has remitted to me by Bill, payable at 10 days<br>after sight, for the value delivered there to<br>Dyrick Vermeyden.  | 0100 | 00 | 00 |    |
|    | Ditto 5.  |      |    |    |    |
| 1  | Cash is Debtor to Nash. Glover at Rotterdam, my   |      |    |    |    |
| 14 | Accompt currant for 100 l. received of Chris-<br>topher Maleverer, by Bill of Exchange, payable<br>at sight for the value paid there to Hendrick<br>Van Langerkey.  | 0100 | 00 | 00 |    |
|    | Ditto 7.  |      |    |    |    |
| 2  | Holland-cloth Debtor to Nash. Glover at Roter-  |      |    |    |    |
| 14 | dam, my Accompt Currant in the sum of 209 l.<br>16 s. 3 d. for 1 Pack, Numb. 8. containing 48<br>pieces, each piece 24 ells Flemish, in all 1344<br>ells, at 5 s. 4 <sup>1</sup> / <sub>2</sub> Flemish per ell, makes 361 l. 4 s.<br>Flemish; the exchange at 34 <sup>1</sup> / <sub>2</sub> Flemish per l.<br>sterling, makes English Money | 0209 | 10 | 05 |    |
|    | Ditto 9.  |      |    |    |    |
|    | Sundry Accompts are Debtor to Latten for 35<br>Rings sold to John Marsh, at 41 s. 8 d. per Ring,<br>upon 6 Months discount, which at that rate<br>amounts to 72 l. 9 s. 10 d. viz.  |      |    |    |    |
|    |   |      | l. | s. | d. |
| 1  | Cash for so much received in part —   | 32   | 09 | 10 |    |
| 5  | John Marsh for the remainder, viz. —  | 40   | 00 | 00 |    |
|    |   | 0072 | 09 | 10 |    |
| 12 | Which I am to receive upon demand.  |      |    |    |    |

|    |   | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|----|---|-----------|-----------|-----------|
|    | <i>April 10.</i>  |           |           |           |
|    | Sundry Accompts are Debtor to Thread, in the sum of 202 <i>l.</i> 1 <i>s.</i> 8 <i>d.</i> for 250 <i>L.</i> sold to <i>Tho. Corbet</i> , at 16 <i>s.</i> 2 <i>d.</i> per <i>L.</i> viz. <i>l.</i> <i>s.</i> <i>d.</i>   |           |           |           |
| 1  | Cash received in part—  | 152       | 01        | 08        |
| 9  | <i>Tho. Corbet</i> for the Remainder, viz.—   | 50        | 00        | 00        |
| 9  | Payable the 10th of <i>May</i> next, as per his Bill.   | 0202      | 01        | 08        |
|    | <i>Ditto 11.</i>  |           |           |           |
| 14 | <i>Nathanael Glover</i> of <i>Roterдам</i> , his Accompts of  |           |           |           |
| 1  | Wares Debtor to Cash, in the sum of 21 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> for Freight, Custom, and other Charges, payed upon 240 pieces of Holland-Cloth, and 120 pieces of Cambrick, received by the <i>Anne</i> and <i>Mary</i> of <i>London</i> , &c. to sell for the Accompt of ditto <i>Glover</i> ; for which I am to have 2 <i>l.</i> per <i>C.</i> for Provision, and Employment— | 0021      | 14        | 06        |
|    | <i>Ditto 12.</i>  |           |           |           |
| 14 | <i>Nathanael Glover</i> , Factor at <i>Roterдам</i> , my Accompt Currant Debtor to Voyage to <i>Roterдам</i> , in the sum of 1312 <i>l.</i> 10 <i>s.</i> Flemish, for the Nett proceed of 275 Kerseys, sold to sundry Persons, as appears by the Particulars in his Accompt; the Exchange at 35 <i>s.</i> Flemish per <i>l.</i> sterling, makes in English Money—                         | 0750      | 00        | 00        |
| 14 | <i>Richard Watts</i> , Factor at <i>Smyrna</i> , my Accompt   |           |           |           |
| 13 | Currant Debtor to Voyage to <i>Smyrna</i> , in the sum of 842 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> for the Nett proceed of 111 pieces of <i>Exeter</i> -Wares, sold to sundry Persons, as by the Particulars in his Accompt appears, viz. 3743 Dollars is the Nett proceed; the Exchange at 4 <i>s.</i> 6 <i>d.</i> per Dollar, makes in Sterling Money—                                     | 0842      | 03        | 06        |

|    |  |           | l.   | s. | d. |
|----|--|-----------|------|----|----|
|    |  | April 13. |      |    |    |
| 1  | Cash Debtor to Rich. Watts, Factor at Smyrna,                              |           |      |    |    |
| 14 | my Account Currant, in the sum of 242 l. 3 s.                              |           |      |    |    |
|    | 6 d. for so much received of Tho. Corber, for                              |           |      |    |    |
|    | my Bill drawn upon ditto Watts, payable there                              |           |      |    |    |
|    | to Alty Reys, or Order, at Usance; I say,                                  |           |      |    |    |
|    | 10-6 <sup>1</sup> / <sub>2</sub> Dollars, the Exchange at 4 s. 6 d. sterl. |           |      |    |    |
|    | per Dollar, in English Money, makes ———                                    |           | 0242 | 03 | 06 |
| 5  | John Marsh, Debtor to Richard Watts, Factor at                             |           |      |    |    |
| 14 | Smyrna, my Accompt Currant, in the sum of                                  |           |      |    |    |
|    | 100 l. for my Bill of 444 <sup>1</sup> / <sub>2</sub> Dollars, drawn       |           |      |    |    |
|    | upon ditto Watts, payable at double Usance,                                |           |      |    |    |
|    | to Effendi Reys, or Order; the Exchange at                                 |           |      |    |    |
|    | 4 s. 6 d. per Dollar, makes Sterling payable by                            |           |      |    |    |
|    | ditto Marsh, upon demand ———   |           | 0100 | 00 | 00 |
|    |  | Ditto 14. |      |    |    |
| 14 | Nathanael Glover, Factor at Rotterdam, my Ac-                              |           |      |    |    |
| 14 | compt Currant Debtor to Rich. Watts, Factor                                |           |      |    |    |
|    | at Smyrna, my Accompt Currant, in the sum                                  |           |      |    |    |
|    | of 150 l. Ditto Glover, by my Order, hath                                  |           |      |    |    |
|    | drawn upon ditto Watts 666 <sup>1</sup> / <sub>2</sub> Dollars, pay-       |           |      |    |    |
|    | able there, at Usance, to Dyriek Vanderbo-                                 |           |      |    |    |
|    | ven, or Order; the Exchange at 2 <sup>1</sup> / <sub>2</sub> Dollars       |           |      |    |    |
|    | per l. Flemish, makes 266 l. 13 s. 4 d. Flemish;                           |           |      |    |    |
|    | the Exchange at London 35 s. <sup>2</sup> / <sub>3</sub> Flemish per l.    |           |      |    |    |
|    | sterling, makes in English Money ———                                       |           | 0150 | 00 | 00 |
|    |  | Ditto 16. |      |    |    |
| 1  | Cash Debtor to Nathanael Glover at Rotterdam,                              |           |      |    |    |
| 14 | his Accompt of Wares, in the sum of 524 l.                                 |           |      |    |    |
|    | for the following Wares, sold to Edmond                                    |           |      |    |    |
|    | Reading, viz.  |           |      |    |    |
|    | 64 pieces of Holland Cloth } ——— 352 : 00 : 00                             |           |      |    |    |
|    | at 5 l. 10 s. ——— }  |           |      |    |    |
|    | 20 pieces of Cambrick at 8 l. 12 s. — 172 : 00 : 00                        |           |      |    |    |
|    |  |           | 0524 | 00 | 00 |



# Clavis Commercii.

163

April 17.  
12 Benjamin Barton, Debtor to Nathanael Glover, at  
14 Rotterdam, his Accompt of Wares, in the sum  
of 506 l. 1 s. 4 d. for the following Wares,  
sold to ditto Barton, viz. l. s. d.  
76 pieces of Holl. Cl. at 4 l. 10 s. 6 d. — 419:18:00  
10 pieces of Cambr. at 8 l. 12 s. 4 d. — 86:03:04

The total is —

To pay half the 30th Instant, and the rest on the  
12th of May next.

0506 01 04

Ditto 18.

Sundry Accompts are Debtor to Nathanael Glover,  
at Rotterdam, his Accompt of Wares, in  
the sum of 655 l. 16 s. 8 d. for the following  
Wares, sold to John Marsh, viz.

50 pieces of Holl. Cl. at 5 l. 10 s. 4 d. — 275:16:08  
40 pieces of Cambrick at 9 l. 10 s. — 380:00:00  
viz. —

1 Cash, for so much received in part — 355:16:08

5 John Marsh, for the Remainder, } — 300:00:00  
due May the 18th. — } —

Which is — 655:16:08

0655 16 08

Ditto 19.

Sundry Accompts are Debtor to Nath. Glover,  
of Rotterdam, his Accompt of Wares, in the  
sum of 588 l. for the following Wares, sold  
to Thomas Cremer, viz.

45 pieces of Holl. Cloth, at 6 l. 8 s. — 288:00:00  
30 pieces of Cambrick, } — 300:00:00  
at 10 l. per piece, is } —

Viz. —

1 Cash, for so much received in part — 388:00:00

12 Tho. Cremer, for the Remainder, } — 200:00:00  
payable the 20th of May next } —

Which is — 588:00:00

0588 00 00



|    |   | April 20.   |           |  | l. | s.   | d.   |    |    |
|----|---|---|-----------|--|----|------|------|----|----|
| 14 | 1 | Nath. Glover, at Rotterdam, his Account of Wares,<br>Debtor to Cash, in the sum of 141.18s.10d. for<br>Freight, Custom, and other Charges, paid upon<br>100 Holland-Cloths, and 70 Cambricks— |           |  |    |      | 0014 | 18 | 10 |
|    |   | Ditto 22.   |           |  |    |      |      |    |    |
|    |   | Sundry Accompts are Debtors to Sugar, in the<br>sum of 102 l. 11 s. for 2 Chests weight nett<br>36 C. 2 Q. 14 L. sold to Barnabas Young, at<br>56 s. per C. viz. l. s. d.                     |           |  |    |      |      |    |    |
| 1  |   | Cash received in part—  | 52:11:00  |  |    |      |      |    |    |
| 5  |   | B. Young, due the 10th of May next—   | 50:00:00  |  |    | 0102 | 11   |    |    |
| 3  |   | Ditto 24.   |           |  |    |      |      |    |    |
|    |   | Sundry Accompts are Debtors to Broad-cloth, in<br>the sum of 673 l. 10 s. for 54 pieces sold to T.<br>Corbet, as follows, viz. l. s. d.   |           |  |    |      |      |    |    |
|    |   | 24 Worcesters, at 11 l. 10 s. 276:00:00   |           |  |    |      |      |    |    |
|    |   | 30 Glocesters, at 13 l. 5 s. 397:10:00  |           |  |    |      |      |    |    |
|    |   | 54 pieces in all ———— 673:10:00   |           |  |    |      |      |    |    |
|    |   | Viz.  |           |  |    |      |      |    |    |
| 1  |   | Cash received in part—  | 373:10:00 |  |    |      |      |    |    |
| 9  |   | Tho. Co bet, due the 20th of May next—  | 300:00:00 |  |    | 0673 | 10   | 00 |    |
| 2  |   | Ditto 25.   |           |  |    |      |      |    |    |
|    |   | Sundry Accompts are Debtors to Nath. Glover, at<br>Rotterdam, his Account of Wares, in the sum of<br>429 l. for the following Wares, sold to John<br>Hopkins, viz.                            |           |  |    |      |      |    |    |
|    |   | 35 pieces of Holland, at 6 l. 10 s. 227:10:00   |           |  |    |      |      |    |    |
|    |   | 20 Cambricks, at 10 l. 2 s. 202:00:00   |           |  |    |      |      |    |    |
|    |   | Viz.  |           |  |    |      |      |    |    |
| 8  |   | Kerseys, for 120 pieces in part,<br>viz. l. s. d.   |           |  |    | 0429 | 10   |    |    |
|    |   | 30 Hampshires, at 56 s. 84:00:00  |           |  |    |      |      |    |    |
|    |   | 40 Devonshires, at 50 s. 100:00:00  |           |  |    |      |      |    |    |
|    |   | 50 Northerns, at 38 s. 95:00:00   |           |  |    |      |      |    |    |
|    |   | 120 pieces cost ———— 279:00:00  |           |  |    |      |      |    |    |
| 10 |   | John Hopkins, the rest ————   | 150:10:00 |  |    |      |      |    |    |
| 14 |   | Which is ————   |           |  |    |      | 0429 | 10 | 00 |

April 27.

Sundry Accompts are Debtors to Nathanael Glover, at Rotterdam, his Account of Wares, in the sum of 861 l. 7 s. 6 d. for all the Wares sold, viz.

|    |   | l.  | s. | d. |
|----|---|-----|----|----|
| 5  | William Terrel, in part of 15 pieces of Holland; at 6 l. 14 s. 6 d. —               | 50  | 00 | 00 |
| 5  | Barnabas Young, in part of 10 pieces, at 6 l. 12 s. —                               | 33  | 00 | 00 |
| 2  | Broad-cloth, 20 Gloucester-Broads, at 12 l. each, in part of 40 Hollands —          | 240 | 00 | 00 |
| 12 | Tho. Cremer, in part of ditto —   | 56  | 00 | 00 |
| 7  | Canvas, 40 pieces, at 2 l. 10 s. in part of 70 Cambricks, sold Grandfather Thorpe — | 100 | 00 | 00 |
| 6  | Tho. Tawny, his Bill due June 10. —   | 100 | 00 | 00 |
| 8  | Grandfather Thorpe, due June 30. —  | 64  | 00 | 00 |
| 1  | Cash received as followeth, viz.  |     |    |    |
|    | Of John Peeling —   | 34  | 10 | 00 |
|    | William Terrel —  | 50  | 17 | 06 |
|    | Barnabas Young —  | 33  | 00 | 00 |
|    | Grandf. Thorpe —  | 100 | 00 | 00 |
|    |   | 218 | 07 | 66 |

0861 07 06

Ditto 30.

Sundry Accompts are Debtors to Cash, in the sum of 594 l. 11 s. 4 d. for several Payments this Month, as followeth, viz.

|    |   | l.  | s. | d. |
|----|---|-----|----|----|
| 10 | 2. Profit and Loss, paid Servants Wages —                     | 23  | 10 | 00 |
| 10 | 7. John Hopkins, paid him —                                   | 250 | 00 | 00 |
| 5  | 10. William Terrel, paid him —                                | 250 | 00 | 00 |
| 13 | 12. House-hold Expences —                                     | 15  | 00 | 00 |
| 1  | 30. Sundry Accompts, paid Charges of Merchandice this Month — | 54  | 01 | 04 |

594 11 04

Cash

|    |   |            | l.   | s. | d. |
|----|---|------------|------|----|----|
|    | Cash is Debtor to sundry Accompts, in the sum of 3210 l. 1 s. 6 d. for several sums received this Month, as followeth, viz. |            |      |    |    |
| 1  |   | l. s. d.   |      |    |    |
| 12 | 2. To Hopps, in part of 18 bags—  | 142:00:00  |      |    |    |
| 14 | 5. To Nath. Glover, at Rotterdam, }<br>my Accompt Currant—  | 100:00:00  |      |    |    |
| 4  | 9. To Latin Wire, in part, 35 }<br>rings—   | 32:09:10   |      |    |    |
| 10 | To Christopher Johnson—   | 36:00:00   |      |    |    |
| 9  | 10. To Thread—  | 152:01:08  |      |    |    |
| 14 | 13. To Richard Wats, at Smyrna, }<br>my Accompt Currant—  | 242:03:06  |      |    |    |
| 14 | 16. To Nath. Glover, at Rotterdam, }<br>his Accompt of Wares—   | 524:00:00  |      |    |    |
| 14 | 18. To Ditto Accompt—   | 355:16:08  |      |    |    |
| 3  | 22. To Sugar, in part of 2 Chests—  | 52:11:00   |      |    |    |
| 14 | To Nath. Glover, at Rotterdam, }<br>his Accompt of Wares—   | 288:00:00  |      |    |    |
| 5  | To John Marsh—  | 040:00:00  |      |    |    |
| 9  | 24. To Thomas Corbett—  | 100:00:00  |      |    |    |
| 2  | To Broad-cloth—   | 373:10:00  |      |    |    |
| 14 | 27. To Nath. Glover, at Rotterdam, }<br>his Accompt of Wares—   | 218:07:06  |      |    |    |
| 9  | 28. To Thomas Corbett—  | 100:00:00  |      |    |    |
| 5  | To John Marsh—  | 100:00:00  |      |    |    |
| 12 | 30. To Benjamin Barton—   | 253:01:04  |      |    |    |
|    |   |            | 3210 | 01 | 06 |
|    | May 1. 1685.  |            |      |    |    |
| 14 | Nathanael Glover, at Rotterdam, his Accompt of Wares, Debtor to sundry Accompts, in the sum of 3528 l. 2 s. 2 d. viz.       |            |      |    |    |
| 1  | To Cash, paid After Charges on }<br>Holland Cloth and Cambrick—   | 6:08:10    |      |    |    |
| 10 | To Profit and Loss, for my Provision of 3564 l. 1 s. 6 d. at 2 }<br>per Cent. —   | 80:02:04   |      |    |    |
| 15 | To his Accompt Currant, for the }<br>net proceed, being—  | 3432:11:00 |      |    |    |
|    |   |            | 3528 | 02 | 02 |

May

|    |   |      | l. | s. | d. |
|----|---|------|----|----|----|
|    | May 4.  |      |    |    |    |
| 15 | Nathanael Glover, at Rotterdam, his Account Cur-              |      |    |    |    |
| 2  | rant, Debtor to Broad-cloth, in the sum of                    |      |    |    |    |
|    | 695 l. for 46 pieces, by his Order, and for                   |      |    |    |    |
|    | his Accompt, shipp'd on board the <i>Dragon</i> of            |      |    |    |    |
|    | London, <i>Thomas Fisher</i> Master, consigned to             |      |    |    |    |
|    | ditto Glover, viz.  |      | l. | s. | d. |
|    | 16 <i>Worcesters</i> , at 12 l. 10 s. —                       | 200  | 00 | 00 |    |
|    | 30 <i>Glocesters</i> , at 16 l. 10 s. —                       | 495  | 00 | 00 |    |
|    | 46 pieces in all, which come to —                             | 695  | 00 | 00 |    |
|    | Disto 4.  |      |    |    |    |
| 15 | Nathanael Glover, at Rotterdam, his Account Cur-              |      |    |    |    |
| 1  | rant, Debtor to Cash, in the sum of 16 l. 18 s.               |      |    |    |    |
|    | 10 d. for Custom, and other Charges, upon                     |      |    |    |    |
|    | Broad-cloth, shipp'd on board the <i>Dragon</i> of            |      |    |    |    |
|    | London —  | 0016 | 18 | 10 |    |
|    | Disto 6.  |      |    |    |    |
| 15 | Nathanael Glover, at Rotterdam, his Account Cur-              |      |    |    |    |
| 1  | rant Debtor to Cash, in the sum of 355 l. for                 |      |    |    |    |
|    | 80 pieces of <i>Exeter-Wares</i> , bought of <i>Simon</i>     |      |    |    |    |
|    | <i>Suckegg</i> for ready Money, and shipp'd on board          |      |    |    |    |
|    | the <i>Hannah</i> of London, <i>Richard Smart</i> Master,     |      |    |    |    |
|    | consign'd to ditto Glover, viz.                               |      |    |    |    |
|    | 30 <i>Sayes</i> , at 4 l. each —                              | 120  | 00 | 00 |    |
|    | 30 <i>Sempiternums</i> , at 4 l. 10 s. —                      | 135  | 00 | 00 |    |
|    | 20 <i>Perpetuana's</i> , at 5 l. each —                       | 100  | 00 | 00 |    |
|    | 80 pieces in all, amounting to —                              | 355  | 00 | 00 |    |
| 15 | Nathanael Glover, at Rotterdam, his Account Cur-              |      |    |    |    |
| 1  | rant Debtor to Cash, in the sum of 15 l. 1 s.                 |      |    |    |    |
|    | 2 d. for Custom, and other Charges, paid for                  |      |    |    |    |
|    | Wares shipp'd on board the <i>Hannah</i> —                    | 0015 | 01 | 02 |    |
|    | Disto 8.  |      |    |    |    |
| 13 | Voyage to <i>Smyrna</i> , consign'd to <i>Richard Wares</i> , |      |    |    |    |
| 14 | Debtor to Nathanael Glover, at Rotterdam, my                  |      |    |    |    |
|    | Accompt Currant, in the sum of 438 l. 5 s. 2 d.               |      |    |    |    |

for the following Wares, shipp'd by *Nathanael Glover*, at *Rotterdam*, on board the *Rotterdam-Merchant*, *Jacques van Dickvelt* Master, and consigned to ditto *Watts*, to be sold for my Accompt, viz.

60 pieces of Holland-cloth, and  
40 pieces of Cambrick; which, together with all Charges, as per Invoice, amount to 756 l. Flemish; the Exchange at 34 s. 06 d. for 20 s. sterling, makes in English Money——

0438 05 02

May 10.

13 Voyage to *Smyrna*, consigned to *Richard Watts*,  
14 Debtor to *Nathanael Glover*, at *Rotterdam*, my Accompt Currant, in the sum of 32 l. 9 s. 3 d. for the Ensurance of 700 l. Flemish, by *Wilhelm Vanderdyke*, upon my Holland and Cambrick, on board the *Rotterdam-Merchant*, from *Rotterdam*, to *Smyrna*; the same at 8 per Cent. amounts to 56 l. Flemish; the Exchange at 34 s. 6 d. Flemish, per l. sterling, in English Money is——

0032 09 03

Ditto 11.

15 *Nathanael Glover*, at *Rotterdam*, his Accompt Cur-  
16 rant Debtor to *Thomas Morwent*, in the sum of 225 l. for 50 pieces of *Exeter-Wares*, bought of ditto *Morwent*, to pay at 2 and 2 Months, and shipp'd on board the *James of London*, *Thomas Fielder* Master, consign'd to ditto *Glover*, by his Order, and for his Accompt, viz.

10 Sayes, at 4 l. each——— 40:00:00  
20 Perpetuana's, at 4 l. 10 s.—— 90:00:00  
20 Sempeternums, at 4 l. 15 s.—— 95:00:00  
50 pieces in all, which amount to———

0125 00 00

15 *Nathanael Glover*, at *Rotterdam*, his Accompt Cur-  
1 rant Debtor to Cash, in the sum of 12 l. 10 s. paid for Custom, and other Charges on *Exeter-Wares*, shipp'd as above, &c.———

0012 10 00

*Nathanael*

|         |   |                                |
|---------|---|--------------------------------|
| 15<br>1 | Nath. Glover at Rotterdam his Accompt Currant,<br>Debtor to Cash in the sum of 200 l. for his<br>Bill of 350 l. Flemish, payable to Edmund Reading at sight; the exchange at 35 s. per l. in<br>sterling Money makes— | l.   s.   d.<br>0200   00   00 |
|---------|---|--------------------------------|

May 12.

Benj. Brown of Exeter, his Accompt of Wares  
Debtor to the following Wares, received to  
sell for his Accompt, for which I am to have  
2½ per Cent. for my Provision, and to make Re-  
turns according to further Order, viz.  
24 Sayes,  
50 Perpetuana's.  
40 Sempeternums.

|         |  |             |
|---------|--|-------------|
| 15<br>1 | Benj. Brown of Exeter his Accompt of Wares<br>Debtor to Cash in the sum of 5 l. 6 s. 8 d. for<br>Charges paid at the receipt of his Wares, the<br>particulars whereof appear in the Book of<br>Charges of Merchandice— | 5   06   08 |
|---------|--|-------------|

Ditto 13.

|         |  |                |
|---------|--|----------------|
| 15<br>9 | Nath. Glover at Rotterdam his Accompt Currant<br>Debtor to Thomas Corbett in the sum of 583 l.<br>6 s. 3 d. for his Bill of Exchange for 1020 l.<br>16 s. 8 d Flemish, payable to ditto Corbett,<br>or his Order, at Usance; the exchange at 35 s.<br>makes in sterling Money— | 0583   16   08 |
|---------|--|----------------|

Ditto 14.

|    |   |  |
|----|---|--|
| 15 | Voyage to Smyrna for the Accompt of Benjamin<br>Brown of Exeter, Debtor to sundry Accompts<br>in the sum of 12 l. 15 s. for ditto Brown his<br>Exeter-Wares, shipp'd on Board the Angel<br>of London, Andrew Tonnig Master, consigned<br>to Richard Watts my Factor at Smyrna, to be<br>sold for my Accompt, viz.                      l.   s.   d. |  |
|----|---|--|

|         |  |                |
|---------|--|----------------|
| 15<br>1 | To ditto Brown his Accompt of Wares 5 : 06 : 08<br>To Cash for Charges till on board — 7 : 08 : 04 | 0012   15   00 |
|---------|--|----------------|



May 15.

Tabaco Debtor to sundry Accompts in the sum  
of 384 *l.* 7 *s.* 8 *d.* for 24 Hogheads bought of  
Grandfather Thorpe, in Barter, Number and  
Weight as followeth, viz.

| N <sup>o</sup> . | C. Q. L. | N <sup>o</sup> . | C. Q. L. | N <sup>o</sup> . | C. Q. L. |
|------------------|----------|------------------|----------|------------------|----------|
| 10               | 4:3:18   | 11               | 5:3:25   | 13               | 6:1:14   |
| 16               | 4:2:24   | 15               | 5:1:18   | 23               | 5:0:09   |
| 9                | 5:1:10   | 19               | 4:3:21   | 14               | 4:2:18   |
| 18               | 5:2:00   | 21               | 5:2:11   | 17               | 4:1:25   |
| 8                | 5:1:20   | 26               | 4:0:14   | 24               | 5:2:16   |
| 20               | 4:1:25   | 22               | 4:2:12   | 36               | 4:1:27   |
| 32               | 4:3:18   | 25               | 5:1:04   | 34               | 4:3:24   |
| 33               | 4:2:46   | 12               | 4:1:14   | 35               | 5:0:18   |
|                  | 39:3:19  |                  | 40:1:07  |                  | 40:3:11  |
|                  | 40:4:07  |                  |          |                  |          |
|                  | 40:3:11  |                  |          |                  |          |

121:0:09 Gross weight.

121

1219

121

13561 *L.* Suttle

2030 Tare.

11531 *L.* Nett, at 3 *l.* 14 *s.* 8 *d.* per C. amounts  
to the sum of 384 *l.* 7 *s.* 8 *d.* viz.

12 To Hops for 5 Bags, Number and Weight as followeth, viz.

| N <sup>o</sup> . | C. Q. L. |
|------------------|----------|
| 28               | 4:1:16   |
| 29               | 3:3:27   |
| 30               | 3:2:14   |
| 31               | 5:1:13   |
| 32               | 4:2:20   |

22:0:06 Gross.

22

226

22

2470 Suttle.

100 *L.* Tare, at 20 *l.* per Bag.

2370 *L.* Nett.



|   |  |             |      |    |    |
|---|--|-------------|------|----|----|
|   | The same at 8 l. 10 s. per C. weight, is | 179:17:04   | l.   | s. | d. |
| 9 | To Thread for 250 l. at 15 s. 6 d.       | } 196:05:00 |      |    |    |
|   | per L.                                   |             |      |    |    |
| 8 | To Grandfather Thorpe.                   | 8:05:04     |      |    |    |
|   |  |             | 0384 | 07 | 08 |

May 16.

|    |   |            |      |    |    |
|----|---|------------|------|----|----|
| 15 | Voyage to Smyrna, for the Accompt of Benjamin Brown of Exeter, Debtor to sundry Accompts in the sum of 32 l. for the Insurance of 400 l. on board the Angel of London, at 8 per Cent. by Thomas Tawny from London to Smyrna, for the Accompt of ditto Brown, viz. | l.         | s.   | d. |    |
| 1  | To Cash paid Tho. Tawny in part   | 16:00:00   |      |    |    |
| 6  | To Tho. Tawny to be paid upon advice of safe arrival  | } 16:00:00 |      |    |    |
|    |   |            |      |    |    |
|    |   |            | 0032 | 00 | 00 |

Ditto 18.

|    |  |           |      |       |
|----|--|-----------|------|-------|
| 16 | Broad-cloth in Company between Benj. Carpenter and me, Debtor to Cash in the sum of 610 l. for 40 pieces bought of Tho. Cremer for ready Money, and to be sold for our Accompt, viz. |           |      |       |
|    | 20 Gloucesters at 14 l. 10 s.  | 290:00:00 |      |       |
|    | 20 Worcesters at 16 l.   | 320:00:00 |      |       |
|    | 40 pieces in all, which cost   |           | 0610 | 00 00 |

|    |   |  |      |       |
|----|---|--|------|-------|
| 16 | Benjamin Carpenter his Accompt Currant Debtor to ditto Carpenter his Accompt by me in Company in the sum of 203 l. 6 s. 8 d. for his share of 610 l. for 40 Broad-cloths bought of Thomas Cremer for our Accompt of Company, him, and me. |  |      |       |
|    |   |  | 0203 | 06 08 |

|   |  |           |      |       |
|---|--|-----------|------|-------|
|   | Sundry Accompts are Debtor to Thread in the sum of 196 l. 5 s. for 250 l. sold to Tho. Corbett at 15 s. 8 d. per L. viz. |           |      |       |
| 1 | Cash received in part  | 96:05:00  |      |       |
| 9 | To Tho. Corbett to be paid upon demand   | 100:00:00 |      |       |
|   |  |           | 0196 | 05 00 |

|    |   |     | l. | s. | d. |
|----|---|-----|----|----|----|
|    | May 20.   |     |    |    |    |
| 16 | Broad-cloth in Company between <i>Benj. Carpenter</i> |     |    |    |    |
| 5  | ; and ; me, Debtor to <i>Will. Terrel</i> in the sum  |     |    |    |    |
|    | of 590 l. for 40 pieces bought of him upon            |     |    |    |    |
|    | 3 Months time, viz.                                   |     |    |    |    |
|    |   |     | l. | s. | d. |
|    | 30 <i>Glocesters</i> at 15 l. each                    | 450 | 00 | 00 |    |
|    | 10 <i>Worcesters</i> at 14 l. each                    | 140 | 00 | 00 |    |
|    | 40 pieces in all, which come to                       | 590 | 00 | 00 |    |
| 16 | <i>Benjamin Carpenter</i> his Accompt Carrant Debtor  |     |    |    |    |
| 16 | to ditto <i>Carpenter</i> his Accompt by me in Com-   |     |    |    |    |
|    | pany in the sum of 196 l. 13 s. 4 d. for his          |     |    |    |    |
|    | share in 590 l. for 40 Broad-cloths bought of         |     |    |    |    |
|    | <i>Will. Terrel</i> , for our Accompt of Company,     |     |    |    |    |
|    | ; him, and ; me                                       | 196 | 13 | 04 |    |
| 10 | <i>John Hopkins</i> Debtor to Tabaco in the sum of    |     |    |    |    |
| 3  | 85 l. 1 s. for 4 Hogheads sold him, Number            |     |    |    |    |
|    | and Weight as followeth, viz.                         |     |    |    |    |
|    | N <sup>o</sup> . C. Q. L.                             |     |    |    |    |
|    | 18 — 3 : 1 : 20                                       |     |    |    |    |
|    | 10 — 4 : 3 : 18                                       |     |    |    |    |
|    | 16 — 4 : 2 : 24                                       |     |    |    |    |
|    | 9 — 5 : 1 : 10  |     |    |    |    |
|    | 20 : 1 : 16 Gross                                     |     |    |    |    |
|    | 20  |     |    |    |    |
|    | 204   |     |    |    |    |
|    | 204   |     |    |    |    |
|    | 2184 Suttle   |     |    |    |    |
|    | 340 Tare  |     |    |    |    |
|    | 1944 L. Nett  |     |    |    |    |
|    | The same at 10 s. d. per L. amounts to                | 194 | 5  | 01 | 60 |

May

|    |  | l.   | s. | d. |
|----|--|------|----|----|
| 16 | May 21.<br>Kerseys in Company between Samuel Smith and me, each $\frac{1}{2}$ , Debtor to sundry Accompts in the sum of 810 $\text{£}$ for 200 pieces bought of Thomas Tanny, to be sold for our Account, viz.   |      |    |    |
|    |  | l.   | s. | d. |
|    | 40 Sayes at 3 $\text{l. 10 s.}$ ———  | 140  | 00 | 00 |
|    | 60 Sempeternums at 4 $\text{l. 10 s.}$ ———   | 270  | 00 | 00 |
|    | 100 Perpetuana's at 4 $\text{l.}$ ———  | 400  | 00 | 00 |
|    | 200 pieces in all cost ———   | 0810 | 00 | 00 |
|    | <i>Viz.</i>  |      |    |    |
| 1  | To Cash paid him in part ———   | 310  | 00 | 00 |
| 6  | To T.T. to pay 250 $\text{l.}$ at 6 days, & }<br>250 $\text{l.}$ upon the 24th. of June } 500  | 00   | 00 | 00 |
|    |  | 810  | 00 | 00 |
| 17 | Samuel Smith his Account Currant Debtor to ditto Smith his Account by me in Company in the sum of 405 $\text{l.}$ for his $\frac{1}{2}$ share in 810 $\text{l.}$ for 200 Kerseys bought of Tho. Tanny, for our Account of Company, each $\frac{1}{2}$ ———  | 0405 | 00 | 00 |
| 16 | Cash Debtor to Benj. Carpenter his Account Currant in the sum of 203 $\text{l. 6 s. 8 d.}$ received of him for his $\frac{1}{2}$ share in 40 Broad-cloths bought of Tho. Cremer the 18th. Instant, for our Account of Company, the same is entered in the Cash-book, viz. ———  | 0203 | 06 | 08 |
| 15 | Ditto 23.<br>Voyage to Smyrna for the Account of Benjamin Brown of Exeter, Debtor to Tho. Morwent in the sum of 20 $\text{l.}$ for his Insurance of 200 $\text{l.}$ for the Account of ditto Brown, on board the Angel of London, from London to Smyrna, to pay upon advice of her safe arrival, the same at 10 per Cent. comes to ——— | 0020 | 00 | 00 |

- Simon Suckegg Debtor to sundry Accompts in the  
sum of 119 L. 5 s. 11 d. for Wares sold him,  
viz. To Tabaco 83 L. 5 s. 11 d. for 4 Hogheads, Number  
and Weight as followeth, viz.

N. C. Q. L.

18 — 5:12:00

20 — 4:11:25

32 — 4:3:18

33 — 4:2:16

19:2:03 Gross.

19

169

195

2187 Suttle.

410 Tare.

1777 Nett, at 11 s. per L. is 83:05:11

- To Brandy for 1 Tun, at 36:00:00

Disco 24.

- Tho. Tawny Debtor to Samuel Smith, his Accompt  
Currant in the sum of 270 L. for my Assign-  
ment in part of his share in Kerseys in Com-  
pany 200 pieces, between ditto Smith and me,  
each: My Alliguation is for:

- Richard Watts of Smyrna, my Accompt Currant  
Debtor to Voyage to Smyrna in the sum of  
532 L. 18 s. 8 d. for 20 pieces of Exeter-Wares,  
and 20 Broad-cloths, sold for my Accompt to  
Amarah Berleby, the nett proceed of which  
Sale, as appears by his Accompt, is 228 L. Dol-  
lars, the Exchange at 4 L. 8 s. per Dollar,  
makes in sterling

May

|                  |  | l.   | s. | d. |
|------------------|--|------|----|----|
| <i>May 25.</i>   |  |      |    |    |
| 1                | Cash Debtor to Broad-cloth in Company between Benj. Carpenter, and me, in the sum of 320 l. for 20 Glocesters sold to Christopher Johnson, for our Accompt, for which I have now received  | 0320 | 00 | 00 |
| 14               | Nathanael Glover at Rotterdam, my Accompt Current Debtor to Voyage to Rotterdam, in the sum of 300 l. for 73 Kerseys sold to sundry persons for my Accompt; the nett proceed of which, as appears by his Accompr, is 532 l. 10 s. Flemish; the exchange at 35 s. 6 d. Flemish, makes in sterling Money   | 0300 | 00 | 00 |
| <i>Disco 27.</i> |  |      |    |    |
| 6                | Thomas Morwent Debtor to Broad-cloth in Company between Benj. Carpenter, and me, in the sum of 360 l. for 20 Company Worcesters, at 18 l. per Cloth, payable upon demand; the sum is   | 0360 | 00 | 00 |
| 17               | Richard Watts at Smyrna for Benj. Brown his Account Debtor to Voyage to Smyrna for Account of ditto Brown, in the sum of 524 l. 5 s. for 139 Exeters, for his Accompt sold to Mahomet Kuperly, viz. 64 Says, and 75 Perpetuana's; the nett proceed of which Sale, as appears by his Accompt, is 2330 Dollars; the exchange at 4 s. 6 d. per Dollar, is | 0524 | 05 | 00 |
| <i>Disco 28.</i> |  |      |    |    |
| 11               | Cambrick Debtor to sundry Accompts in the sum of 450 l. for 100 pieces bought of Christopher Johnson at 4 l. 10 s. per piece, in Barter for other Wares, viz.  |      |    |    |

3 To Tobacco in the sum of 191 L. 15 s. for 8 Hogf. heads; Number and Weights as followeth, viz.

| N <sup>o</sup> . | C. | Q. | L. | N <sup>o</sup> . | C. | Q. | L. |
|------------------|----|----|----|------------------|----|----|----|
| 11               | 5  | 3  | 25 | 26               | 4  | 0  | 14 |
| 15               | 5  | 1  | 18 | 22               | 4  | 2  | 12 |
| 19               | 4  | 3  | 21 | 25               | 5  | 1  | 04 |
| 21               | 3  | 2  | 11 | 12               | 4  | 1  | 14 |

21: 3: 19

18: 1: 16

18: 1: 16

40: 1: 07 Grofs.

40

405

403

4515 Suttle.

680 Tare.

3815 L. nett, at

12d. per L. is — } 191: 15: 00

4 To Latten Wyre for 40 Rings at } 100: 00: 00  
50r. per Ring

8 To Milan Fustians for 22 pieces, } 88: 00: 00  
at 4 l. per piece

10 To Christ. Johnson upon demand — 70: 05: 00

0450 00 00

May 29.

Sundry Accompts are Debtor to Broad-cloth in Company, between B. Carpenter, and me, in the sum of 340 l. for 20 pieces sold to Capt. Twyford, as followeth, viz.

10 Worcesters at 16 l. 10 s. — 165: 00: 00

10 Glocesters at 17 l. 10 s. — 175: 00: 00

20 pieces in all, which come to — 340: 00: 00

Viz.

Cash received in part — 240: 00: 00

Capt. Twyford due at 2 Months — 100: 00: 00

0340 00 00

May



|          |  | l.   | s. | d. |
|----------|--|------|----|----|
|          | <i>May 29.</i>   |      |    |    |
| 16<br>8  | Kerseys in Company between <i>Samuel Smith</i> and my self, each $\frac{1}{2}$ Debtor to my Accompt of Kerseys in the sum of 300 l. for 70 pieces of my own, delivered for ditto Accompt, viz.   |      |    |    |
|          | <i>l. s. d.</i>  |      |    |    |
|          | 20 <i>Hampshires</i> at 3 l. 15 s. ———   | 75   | 00 | 00 |
|          | 40 <i>Devonshires</i> at 4 l. 10 s. ———  | 180  | 00 | 00 |
|          | 10 <i>Northerns</i> at 4 l. 10 s. ———  | 45   | 00 | 00 |
|          | 70 pieces in all, which come to ———  | 0300 | 00 | 00 |
| 17<br>17 | <i>Samuel Smith</i> his Accompt Currant Debtor to ditto <i>Smith</i> his Accompt by me in Company in the sum of 150 l. for his share in 300 l. for 70 Kerseys of my own, delivered for our Accompt of Company, each $\frac{1}{2}$ ; his share is —   | 0050 | 00 | 00 |
|          | <i>Ditto 30.</i>   |      |    |    |
| 17<br>15 | <i>Richard Watts</i> of <i>Smyrna</i> for the Accompt of <i>Benj. Brown</i> of <i>Exeter</i> Debtor to Voyage to <i>Smyrna</i> , for the Accompt of ditto <i>Brown</i> , in the sum of 929 l. 18 s. 6 d. for the Sale of the remaining <i>Exeter</i> -Wares for the Accompt of ditto <i>Brown</i> , to <i>Mustapha Bostangi</i> 75 Perpetuana's, and 140 Sempeternums; the nett proceed of which, as appears by his Accompt, is 4133 Dollars; the exchange at 4 s. 6 d. per Dollar, in English Money makes ——— | 0929 | 18 | 06 |
| 15<br>17 | Voyage to <i>Smyrna</i> for the Accompt of <i>Benjamin Brown</i> of <i>Exeter</i> , Debtor to <i>R. Watts</i> at <i>Smyrna</i> , for the Accompt of ditto <i>Brown</i> , in the sum of 111 l. 5 s. abated <i>Mahomet Kuperly</i> , for defects in Wares formerly sold him for ditto Accompt ———  | 0011 | 05 | 00 |



|    |   |          | l.   | s. | d. |
|----|---|----------|------|----|----|
|    | May 31.   |          |      |    |    |
| 18 | Voyage to <i>Hambrough</i> , consigned to <i>Jacques Fromantle</i> , in Company between <i>Sam. Smith</i> and me, each $\frac{1}{2}$ , Debtor to sundry Accompts in the sum of 1122 l. 10 s. for 270 pieces of <i>Exeter-Wares</i> , shipp'd on board the <i>Nightingale</i> of <i>London</i> , <i>Robert Payn</i> Master, viz. |          |      |    |    |
|    |   | l. s. d. |      |    |    |
| 16 | To <i>Kerseys</i> in Company between }<br>ditto <i>Smith</i> and me, each $\frac{1}{2}$ — } 1110:00:00  |          |      |    |    |
| 1  | To Cash paid Custom and other }<br>Charges ————— } 12:10:00   |          |      |    |    |
|    | Cash is Debtor to sundry Accompts in the sum of 1924 l. 11 s. 8 d. for so much received this Month, viz.  |          | 1122 | 10 | 00 |
| 5  | To <i>Barnabas Young</i> , the 10th. —————  |          | 0050 | 00 | 00 |
| 10 | To Profit and Loss, received with my Apprentice <i>J. Cole</i> —————  |          | 0200 | 00 | 00 |
| 9  | To <i>Thread</i> , the 18th. —————  |          | 0096 | 05 | 00 |
| 5  | To <i>John Marsh</i> , the 20th. —————  |          | 0300 | 00 | 00 |
| 12 | To <i>Tho. Cremer</i> , the 20th. —————   |          | 0200 | 00 | 00 |
| 16 | To <i>Benj. Carpenter</i> , his Accompt Currant, the 21st. —————  |          | 0203 | 06 | 08 |
| 9  | To <i>Tho. Corbett</i> , the 24th. —————  |          | 0100 | 00 | 00 |
| 16 | To Broad-cloth in Company between <i>Benjamin Carpenter</i> $\frac{1}{2}$ , and $\frac{1}{2}$ me, the 25th. —————   |          | 0320 | 00 | 00 |
| 11 | To <i>Simon Suckegg</i> , the 26th. —————   |          | 0100 | 00 | 00 |
| 16 | To Broad-cloth in Company between <i>Benj. Carpenter</i> $\frac{1}{2}$ , and $\frac{1}{2}$ me, the 29th. —————  |          | 0240 | 00 | 00 |
| 6  | To <i>Tho. Morwen</i> , the 30th. —————   |          | 0115 | 00 | 00 |
|    |   |          | 1924 | 11 | 08 |

Sundry

|    |  | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|----|--|-----------|-----------|-----------|
|    | Sundry Accompts are Debtor to Cash in the sum of 3799 <i>l.</i> 10 <i>s.</i> 10 <i>d.</i> for payment this Month, viz.   |           |           |           |
| 15 | Nath. Glover his Accompt Currant, the 6th.---  | 0355      | 00        | 00        |
| 15 | Voyage to Smyrna for Accompt of Benj. Brown---   | 0016      | 00        | 00        |
| 15 | Nath. Glover his Accompt Currant for his Bill, the 11th.---  | 0200      | 00        | 00        |
| 16 | Broad-cloth in Company between B. C. ; and ; me, the 18th.---  | 0610      | 00        | 00        |
| 5  | Will. Terrel, the 20th.---   | 0500      | 00        | 00        |
| 9  | Tho. Corbett, the 26th.---   | 0583      | 16        | 08        |
| 8  | Grandfather Thorpe---  | 0008      | 03        | 04        |
| 16 | Kerseys in Company between Sam. Smith and me, each ;---  | 0316      | 00        | 00        |
| 6  | Tho. Tawney, the 27th.---  | 0250      | 00        | 00        |
| 5  | Will. Terrel, the 28th.---   | 0500      | 00        | 00        |
|    | Will. Terrel, the 30th.---   | 0400      | 00        | 00        |
| 10 | Christopher Johnson, the 30th.---  | 0070      | 05        | 00        |
| 13 | Household Expences---  | 0020      | 00        | 00        |
|    | Sundry Accompts paid Charges of Merchandise---   | 0076      | 03        | 10        |
|    |  | 3799      | 10        | 10        |
|    | <i>June 1.</i>   |           |           |           |
| 10 | John Hopkins Debtor to Exeter-Wares in the sum of 215 <i>l.</i> payable upon demand, viz. <i>l.</i> <i>s.</i> <i>d.</i>  |           |           |           |
| 2  | 20 Sayes, at 4 <i>l.</i> 00 <i>s.</i> ---  | 80        | 00        | 00        |
|    | 20 Sempeternums, at 4 <i>l.</i> 10 <i>s.</i> ---   | 90        | 00        | 00        |
|    | 10 Perpetuana's, at 4 <i>l.</i> 10 <i>s.</i> ---   | 45        | 00        | 00        |
|    | 50 pieces in all come to---  | 0215      | 00        | 00        |
|    | <i>Ditto 2.</i>  |           |           |           |
| 18 | Benjamin Brown of Exeter, his Accompt Currant Debtor to R. Watts at Smyrna, for the Accompt of ditto Brown, in the sum of 436 <i>l.</i> for 1 Bale of Silk shipp'd on board the John of Falmouth, Peter Gunner Master, consigned to ditto Brown by ditto Watts; the poiz nett 684 <i>l.</i> the same, with all Charges there till on board, as appears by his Accompt, is--- | 0436      | 00        | 00        |

- 18  
1 Voyage to *Hambrough*, consigned to *Jaques Fromantle*, in Company between *Sam. Smith* and me, each  $\frac{1}{2}$ ; Debtor to Cash in the sum of 84 l. 4 s. for 36 Kerseys bought of *David Beech*, and shipp'd on board the *Sampson* of *London*, *John Taylor* Master, consigned to *Jaques Fromantle* to be sold for our Accompt, viz.

|   | l. | s. | d. |
|---|----|----|----|
| 10 <i>Hampshires</i> , at 3 l. ———        | 30 | 00 | 00 |
| 14 <i>Devonshires</i> , at 2 l. 10 s. ——— | 35 | 00 | 00 |
| 12 <i>Northerns</i> , at 1 l. 12 s. ———   | 19 | 04 | 00 |

36 pieces in all, which cost ——— 084 04 00

- 18  
1 Voyage to *Hambrough*, consigned to *Jaques Fromantle*, in Company between *Sam. Smith* and me, each  $\frac{1}{2}$ ; Debtor to Cash in the sum of 50 s. for Charges paid at the shipping of 36 Kerseys, in the *Sampson* of *London*, &c. ———

2 10 00

June 4.

- 17  
17 *Sam. Smith* his Accompt Currant, Debtor to *Sam. Smith* his Accompt by me in Company, for his  $\frac{1}{2}$  part of 36 Kerseys bought of *David Beech*, and shipp'd as before; the same with Charges till on board, cost 86 l. 14 s. of which his part is ———

0043 07 00

- 18 Voyage to *Hambrough* consigned to *Jaques Fromantle*, in Company between *Sam. Smith* and me, each  $\frac{1}{2}$ ; Debtor to sundry Accompts in the sum of 275 l. for 70 pieces of *Exeter*-Wares bought of *Tho. Tawny*, and shipp'd on board the *Katharine* of *London*, consigned to ditto *Fromantle* to be sold for our Accompt, viz.

|  | l.  | s. | d. | l. | s. | d. |
|--|-----|----|----|----|----|----|
| 20 Sayes, at 3 $\text{L} 5 \text{ s.}$ —————         | 65  | 00 | 00 |    |    |    |
| 20 Sempeternums, at 4 $\text{l. } 10 \text{ s.}$ ——— | 90  | 00 | 00 |    |    |    |
| 30 Perpetuana's, at 4 $\text{l.}$ —————              | 120 | 00 | 00 |    |    |    |
| 70 pieces in all, which cost —————                   | 275 | 00 | 00 |    |    |    |
| <i>Viz.</i>  |     |    |    |    |    |    |
| 1 To Cash paid <i>T. Tawny</i> in part ———           | 75  | 00 | 00 |    |    |    |
| 6 To <i>T. Tawny</i> due at 2 Months ———             | 200 | 00 | 00 |    |    |    |
|  | 275 | 00 | 00 |    |    |    |

Voyage to *Hambrough*, consigned to *Jaques Fromantle*, in Company between *Samuel Smith* and me, each  $\frac{1}{2}$ , Debtor to Cash in the sum of 3  $\text{L} 6 \text{ s.}$  for Charges paid at the shipping of *Exeter Ware* on board the *Katharine* of *London*, &c.

3 06 00

May 6.

17 *Samuel Smith* his Account Current Debtor to  
17 *Samuel Smith* his Account by me in Company in the sum of 139  $\text{l. } 3 \text{ s.}$  for his half share in the Cost and Charges of 70 pieces of *Exeter Ware*, bought and shipp'd as before; the same with Charges cost 278  $\text{l. } 6 \text{ s.}$  of which his  $\frac{1}{2}$  share, is —————

0139 03 00

Sundry Accounts are Debtor to *Holland Cloth*, in the sum of 300  $\text{l.}$  for 44 pieces sold to *Bar-nabas Young* in Barter, as followeth, viz.

|   |     |    |    |
|---|-----|----|----|
| 24 pieces at 6 $\text{l. } 10 \text{ s.}$ ————— | 156 | 00 | 00 |
| 20 pieces at 7 $\text{l. } 5 \text{ s.}$ —————  | 144 | 00 | 00 |
| 44 pieces in all, for —————                     | 300 | 00 | 00 |

Sugar

3 Sugar in the sum of 103 l. 14 s. 4 d. for 4 Chests  
viz.

| N <sup>o</sup> | C. | Q. | L. | L.                                   |  |
|----------------|----|----|----|--------------------------------------|--|
| 3              | 15 | 1  | 20 | Gross { 74<br>80<br>65<br>70 } Tare. |  |
| 4              | 16 | 3  | 14 |                                      |  |
| 5              | 16 | 2  | 17 |                                      |  |
| 6              | 17 | 9  | 14 |                                      |  |

66:0:09 Gross. 289

66

669

66

7401 Suttle.

289 Tare.

7112 L. Nett. at 32 s. 8 d. } 103:14:04  
per C. is

7 Canvas in the sum of 120 l. for 1  
Pack, containing 40 pieces, at } 120:00:00  
3 l. per piece

1 Cash received in part 26:05:08

5 Barnabas Young for the rest upon } 50:00:00  
demand

300:00:00

June 7.

Sundry Accompts are Debtor to Sugar in the  
sum of 51 l. 1 s. for 1 Chest sold to John Hop-  
kins, poiz nett 2042 L. at 2 l. 16 s. per C. come  
to

Viz.

1 Cash received in part 26:01:00

10 John Hopkins for the remainder, } 25:00:00  
which is

3 Payable upon demand.

51:01:00

# Clavis Commercii.

183

|    |   | l.   | s. | d.  |
|----|---|------|----|-----|
| 11 | Simon Suckegg Debtor to Pepper in the sum of        |      |    |     |
| 7  | 97 l. 10 s. 7 d. for 526 l. at 3 s. 8 d. per L      |      |    |     |
|    | the sum payable upon demand is                      | 0097 | 10 | 07  |
|    | <i>Ditto 8.</i>                                     |      |    |     |
|    | Sundry Accompts are Debtor to Richard Watts         |      |    |     |
|    | at Smyrna, for the Accompt of Benjamin Brown        |      |    |     |
|    | of Exeter, in the sum of 525 l. remitted to me      |      |    |     |
|    | by sundry Bills for Wares, sold by him upon         |      |    |     |
|    | ditto Accompt, viz.                                 |      |    |     |
| 5  | William Terret 233 l. 6 s. 8 d. payable at          |      |    |     |
|    | ufance for the Value paid there to Joachim Ra-      |      |    |     |
|    | gorzi, being 1000 Dollars the Exchange at           |      |    |     |
|    | 4 s. 8 d. per Dollar, makes in Sterling mo-         |      |    |     |
|    | ney   | 223  | 06 | 8 d |
| 6  | Captain Twyford 116 l. 13 s.                        |      |    |     |
|    | 4 d. payable at ufance for                          |      |    |     |
|    | the value paid at Smyrna to An-                     | 116  | 13 | 04  |
|    | drew Rogers, being 500 Dollars,                     |      |    |     |
|    | at 4 s. 8 d.  |      |    |     |
| 8  | Grandfather Thorpe in the sum of                    |      |    |     |
| 17 | 175 l. payable at Ufance, for the                   |      |    |     |
|    | value paid at Smyrna to Kim-                        | 175  | 00 | 00  |
|    | bolton, in 750 Dollars, at 4 s. 8 d. is             |      |    |     |
|    |   | 0525 | 00 | 00  |
|    | <i>Ditto 10.</i>                                    |      |    |     |
|    | Sundry Accompts are Debtor to Pepper in the         |      |    |     |
|    | sum of 93 l. 15 s. for 500 l. sold to Benj. Barton, |      |    |     |
|    | at 3 s. 9 d. per L.                                 | 0093 | 15 | 00  |
|    | <i>Viz.</i>   |      |    |     |
| 3  | Brandy for 2 Tuns, at 36 l.                         | 72   | 00 | 00  |
| 12 | Benj. Barton due upon demand                        | 21   | 15 | 00  |
| 7  |   | 93   | 15 | 00  |

Jagues

|    |   |      | l. | s. | d. |
|----|---|------|----|----|----|
|    | June 11.  |      |    |    |    |
| 18 | Jaques Fromantle at Hambrough, for Account of     |      |    |    |    |
| 18 | Company between Samuel Smith and me, each         |      |    |    |    |
|    | 3, our Account Current Debtor to Voyage to        |      |    |    |    |
|    | Hambrough, for Account of Company, &c. in         |      |    |    |    |
|    | the sum of 530 l. for 100 pieces of Kerseys,      |      |    |    |    |
|    | sold to Dyrick Boucher for our Account, the       |      |    |    |    |
|    | nett proceed whereof, as appears by his Ac-       |      |    |    |    |
|    | count, is 2355; Dollars; the exchange at 4 s.     |      |    |    |    |
|    | 6 d. per Dollar in sterling is                    | 0530 | 00 | 00 |    |
|    | Ditto 12.   |      |    |    |    |
| 12 | Tho. Cremer Debtor to Canvas in the sum of 54 l.  |      |    |    |    |
| 7  | for 18 pieces, at 3 l. per piece                  | 0054 | 00 | 00 |    |
| 12 | Benj. Barton Debtor to Canvas in the sum of 53 l. |      |    |    |    |
| 7  | 2 l. for 18 pieces, at 2 l. 19 s. per piece       | 0053 | 02 | 00 |    |
| 14 | Simon Suckegg Debtor to sundry Accounts in the    |      |    |    |    |
|    | sum of 92 l. 3 s. for Wares sold him, viz. i      |      |    |    |    |
|    | l. 1 s. d.  |      |    |    |    |
| 3  | To Brandy for 1 Tun, cost                         | 37   | 00 | 00 |    |
| 3  | To Tabaco 55 l. 3 s. for 2 Hogheads, viz.         |      |    |    |    |
|    | N <sup>o</sup> . C. Q. T.                         |      |    |    |    |
|    | 13 — 6 : 1 : 14                                   |      |    |    |    |
|    | 23 — 5 : 6 : 09                                   |      |    |    |    |
|    | 11 : 1 : 23 Gross.                                |      |    |    |    |
|    | 11  |      |    |    |    |
|    | 111   |      |    |    |    |
|    | 115   |      |    |    |    |
|    | 1283 Suttle.                                      |      |    |    |    |
|    | 180 Tare.   |      |    |    |    |
|    | 1103 L. Nett, at 12 d.                            |      |    |    |    |
|    | per pound, is                                     | 55   | 03 | 00 |    |
|    |   | 0092 | 03 | 00 |    |



|    |   | l.   | s. | d. |
|----|---|------|----|----|
| 16 | June 14.<br>Sundry Accompts are Debtor to Broad-cloth in Company between <i>Benj. Carpenter</i> ;, and ; me, in the sum of 320 l. for 20 pieces sold to <i>Benj. Barton</i> , at 16 l. per Cloth  | 0320 | 00 | 00 |
|    | <i>Viz.</i>   |      |    |    |
| 1  | Cash received in part   | 220  | 00 | 00 |
| 13 | <i>Benj. Barton</i> due the 20th instant  | 100  | 00 | 00 |
|    |   | 320  | 00 | 00 |
|    | <i>Ditto 16.</i>  |      |    |    |
| 19 | Raisins Debtor to <i>Richard Watts</i> of <i>Smyrna</i> , for   |      |    |    |
| 17 | <i>Benj. Brown</i> of <i>Exeter</i> , in the sum of 28 l. 18 s. 6 d. for 300 Fraills received from on board the <i>Sun</i> of <i>Bristol</i> , consigned to me by <i>Richard Watts</i> at <i>Smyrna</i> , in return for Wares sold for the Accompt of <i>Benj. Brown</i> of <i>Exeter</i> ; the same cost, with all Charges till on board, as by his Accompt appears, 808; Dollars ; the exchange at 4 s. 6 d. in sterling is | 281  | 18 | 06 |
| 19 | Raisins Debtor to Cash in the sum of 211. 10 s. for Freight, Custon, and other Charges, paid on 300 Fraills received from on board the <i>Sun</i> of <i>Bristol</i> , &c.   | 2021 | 10 | 00 |
|    | <i>Ditto 18.</i>  |      |    |    |
| 16 | Broad-cloth in Company between <i>B. Carpenter</i> ; ; me, Debtor to sundry Accompts in the sum of 140 l. for closing the said Accompt, <i>viz.</i>   |      |    |    |
| 10 | To Profit and Loss for my Provision of 1340 l. at 2 per Cent.   | 26   | 16 | 00 |
| 10 | To ditto for my ; in the Advance  | 75   | 09 | 04 |
| 16 | To <i>Benj. Carpenter</i> his Accompt by me in Company, for his ; in the Advance  | 37   | 14 | 08 |

|    |   | l.   | s. | d. |
|----|---|------|----|----|
|    | June 20.  |      |    |    |
| 16 | Benj. Carpenter his Accompt by me in Company,   |      |    |    |
| 16 | Debtor to Benj. Carpenter his Accompt Currant, in the sum of 437 l. 14 s. for his Principal and Advance—  | 0437 | 14 | 00 |
| 18 | Benjamin Brown of Exeter his Accompt Currant,   |      |    |    |
| 2  | Debtor to Broad-cloth in the sum of 900 l. for 60 pieces sent to him according to his Order, by Simon Jones the Carrier, viz.   |      |    |    |
|    |   | l.   | s. | d. |
|    | 30 Worcesters, at 14 l. each—   | 420  | 00 | 00 |
|    | 30 Glocesters, at 16 each—  | h80  | 00 | 00 |
|    | 60 pieces, for—   | 0900 | 00 | 00 |
| 18 | Voyage to Hambrough in Company between Sam.   |      |    |    |
| 18 | Smith and me, each $\frac{1}{2}$ , Debtor to Jaques Fromantle for Accompt of Company between Sam. Smith and me, each $\frac{1}{2}$ , our Accompt Currant in the sum of 4 l. 10 s. abated Dyrick Bowcher for defects in Exeter-Wares formerly sold to him, viz. 20 Dollars, the exchange at 4 s. 6 d. in sterling is—  | 4    | 10 | 00 |
|    | Ditto 24.   |      |    |    |
| 18 | Voyage to Hambrough, consigned to Jaques  |      |    |    |
| 14 | Fromantle, in Company between Samuel Smith and me, each $\frac{1}{2}$ , Debtor to Nathanael Glover at Rotterdam, my Accompt Currant in the sum of 121 l. 9 s. 6 d. for 20 pieces of Holland-cloth, by my Order shipp'd on board the Margold of Amsterdam, John Trumbal Master, consigned to ditto Fromantle, to be sold for our Accompt; the same cost, with all Charges there till on board, as per his Accompt— | 0121 | 09 | 00 |

|    |   | l.   | s. | d. |
|----|---|------|----|----|
| 17 | Sam. Smith his Accompt Currant, Debtor to Sam.  |      |    |    |
| 17 | Smith his Accompt by me in Company in the<br>sum of 60 l. 14 s. 6 d. for his share in 20 pie-<br>ces of Holland-cloth, shipp'd on board the<br>Marigold of Amsterdam, by N. Glover, consign'd<br>to Jaques Fromantle at Hambrough, to be sold<br>for Accompt of Company between ditto<br>Smith and me, each; ————   | 0060 | 14 | 06 |
| 18 | Jaques Fromantle at Hambrough, for Company  |      |    |    |
| 18 | Accompt between Sam. Smith and me, each;,<br>our Accompt Currant, Debtor to Voyage to<br>Hambrough, consigned to Jaques Fromantle for<br>Accompt of Company between S. Smith and<br>me, each; in the sum of 884 l. 14 s. for the<br>nett proceed of 170 pieces of Exeter-Wares<br>sold to Jasper Marino, viz. 3932 Dollars; the<br>exchange at 4 s. 6 d. per Dollar, in sterling<br>is ———— | 0884 | 14 | 00 |
|    | June 26.  |      |    |    |
| 1  | Cash Debtor to Jaques Fromantle at Hambrough,   |      |    |    |
| 18 | for Company Accompt between Samuel Smith<br>and me, each; our Accompt Currant, in the<br>sum of 265 l. remitted to me by Bill upon<br>James Codling, for 463 l. 15 s. Flemish, pay-<br>able at sight; the exchange at 35 s. Flemish<br>per l. sterling is ————  | 0265 | 00 | 00 |
| 15 | Voyage to Smyrna, consigned to Richard Waits<br>for Accompt of Benjamin Brown of Exeter.<br>Debtor to sundry Accompts in the sum of<br>1378 l. 3 s. 6 d. for the closing of the said Ac-<br>compts, viz. l. s. d.   |      |    |    |
| 10 | To Profit and Loss for my Provision   | 36   | 07 | 00 |
| 18 | To his Accompt Currant, for the }<br>nett proceed ————  | 1341 | 16 | 06 |
|    |   | 1378 | 03 | 06 |

June 27.

18 Benj. Brown of Exeter his Account Currant, Debtor to Cash in the sum of  $\text{£} 1. 16 \text{ s. } 6 \text{ d.}$  remitted to him by Bill upon *Humble Bee*, payable to ditto *Brown* or his Order, for the value paid here to *James Gopp*—

5 16 06

12 Thomas Cremer Debtor to *Jaques Fromantle* at *Hambrough*, for Company Account between *Sam. Smith* and me, each  $\frac{1}{2}$  our Account Currant in the sum of  $\text{£} 509 \text{ l. } 8 \text{ s.}$  for a Bill of Exchange payable by ditto *Cremer*, at usance, for the value paid there to *Dyrick Vanstone*, viz. 2264 Dollars; the exchange at  $4 \text{ s. } 6 \text{ d.}$  per Dollar, in sterling makes—

0509 08 00

Ditto 28

Sundry Accounts are Debtor to Hops in the sum of  $167 \text{ l. } 8 \text{ s. } 4 \text{ d.}$  for 4 Bags sold to *Thomas Tawny*, as follow, viz.

N<sup>o</sup>. C. Q. L.

33—4 : 3 : 11

34—4 : 2 : 15

35—3 : 3 : 09

36—5 : 1 : 10

18 : 2 : 17

18

183

187

2089 Suttle.

80

2009 L. nett, at 20d. is —  $167 : 08 : 04$   
Viz.

1 Cash received in part —  $67 : 08 : 04$

12 6 *Tho. Tawny* due at 2 Months —  $100 : 00 : 00$

0167 08 04

Ofna.

19 *Osnaabridge* Debtor to *Jaqes Fromantle* of *Ham-*  
18 *brough*, for comp. Accompt between *S Smith* and  
me, each; our Accompt Currant, in the sum  
of 153, for 60 pieces, in return for Wares sold  
for our Accompt, received by the *Greybouna*  
of *Hambrough*, *Jacobus Fournier* Master; the  
same cost, with all Charges there, as by his  
Accompt, 680 Dollars; the exchange at 4 s.  
6 d. per Dollar, is

0153 00 00

June 28.

19 *Osnaabridge* Debtor to Cash in the sum of 6 l. 5 s.  
1 4 d. paid Freight, Custom, &c. on 60 pieces  
from on board the *Greybouna* of *Hambrough*

6 05 04

1 Cash Debtor to *Richard Watts* of *Smyrna*, my Ac-  
17 compt Currant, in the sum of 500 l. for my  
Bill drawn upon ditto *Watts*, payable to *Jaco-*  
*bis Froese*, or his Order, for the value recei-  
ved hereof *Christopher Willmot*; the exchange  
at 4 s. 6 d. per Dollar, is 222½ Dollars, for—

0500 00 00

Ditto 30.

Cash is Debtor to sundry Accompts in the sum  
of 2125 l. 17 s. 11 d. received upon sundry  
Accompts this Month, as followeth, viz.

l. s. d.

16 To *Benjamin Carpenter* his Accompt  
Currant, received the 1st. of this } 196:13:04  
Month

2 To *Holland-cloth* in part of 44 } 26:05:08  
pieces, the 6th.

3 To *Sugar* in part of 1 Chest, the 7th. 26:01:00

10 To *John Hopkins*, the 10th. 225:11:00

11 To *Simon Suckegg*, the 14th. 97:10:00

12 To *Thomas Cremer*, the 14th. 110:00:00

16 To *Broad-cloth* in Company be- } 220:00:00  
tween *B Carpenter*, and me

7 To *Interest Reckoning* received } 2:00:00  
of *John Peeling*, the 14th.

To

|    |   | l.  | s. | d. | l. | s. | d. |
|----|---|-----|----|----|----|----|----|
| 6  | To Capt. <i>Twyford</i> , the 16th. ———   | 109 | 03 | 04 |    |    |    |
| 13 | To the Ship <i>Eagle</i> , for my 2 parts<br>of Freight, the 20th. ———  | 80  | 04 | 08 |    |    |    |
| 14 | To <i>R. Watts</i> at <i>Smyrna</i> , my Ac-<br>compt Currant, drawn on ditto<br><i>Watts</i> , the 20th. ———   | 500 | 00 | 00 |    |    |    |
| 18 | To <i>Jaques Fromantle</i> at <i>Hambrough</i><br>for Company Accompt be-<br>tween <i>Sam. Smith</i> and me, our<br>Accompt Currant, for his Bill<br>received of <i>James Codling</i> ———                   | 265 | 00 | 00 |    |    |    |
| 12 | To Hops in part of 4 Bags ———   | 67  | 08 | 04 |    |    |    |
| 17 | To <i>Richard Watts</i> at <i>Smyrna</i> , for<br>Accompt of <i>Benj. Brown</i> of <i>Exe-</i><br><i>ter</i> , for my Bill drawn on ditto<br><i>Watts</i> , received of <i>Nicholas</i><br><i>Sharp</i> ——— | 200 | 00 | 00 |    |    |    |

## Ditto 30.

Sundry Accompts are Debtor to Cash in the sum  
of 244 l. 7s. 10 d. for the Payments this  
Month, as followeth, viz.

|    |   |    |    |    |
|----|---|----|----|----|
| 18 | Voyage to <i>Hambrough</i> , in Compa-<br>ny between <i>Sam. Smith</i> and me,<br>each, for 36 Kerseys, &c. ——— | 84 | 04 | 00 |
| 18 | Voyage to <i>Hambrough</i> , in Compa-<br>ny, &c. for Goods inipp'd in the<br><i>Katharine</i> , &c. ———        | 75 | 00 | 00 |
| 18 | <i>Benj. Brown</i> of <i>Exeter</i> his Accompt<br>Currant, remitted, &c. the 2 <sup>th</sup> . ———             | 05 | 16 | 06 |
| 12 | Household-Expences this Month,<br>the 30th. ———   | 20 | 00 | 00 |
| 10 | Profit and Loss paid Servants Wa-<br>ges, the 30th. ———   | 25 | 10 | 00 |
|    | Sundry Accompts for Charges of<br>Merchandise ———   | 33 | 17 | 04 |

244 07 10

The End of the Journal.



# THE CALENDAR. Or ALPHABET of the LEDGER.

| A                          | pag. | C                       | pag.  |
|----------------------------|------|-------------------------|-------|
| Armstrong Anthony,         | 13   | Cash,                   | 1     |
|                            |      | Canvas,                 | 7     |
| B                          |      | Corbett Thomas,         | 9     |
| Broad-cloth,               | 2    | Cambrick,               | 11    |
| Brandy,                    | 3    | Cremer Thomas,          | 12    |
| Beedam Thomas,             | 7    | Carpenter Benjamin his  |       |
| Barton Benjamin,           | 12   | Accompt Currant,        | 16    |
| Brown Benjamin his Ac-     |      | Carpenter Benjamin his  |       |
| compt of Wares,            | 15   | Accompt by me in Compa- |       |
| Broad-cloth in Company be- |      | ny,                     | ibid. |
| tween Benj. Carpenter      |      |                         |       |
| ;, and ; me,               | 16   | E                       |       |
| Brown Benjamin his Ac-     |      | Exeter-Wares,           | 2     |
| compt Currant,             | 18   | Eagle Ship,             | 13    |
|                            |      | Ferrers                 |       |



# The CALENDAR.

| F                          |       | K                          |    |
|----------------------------|-------|----------------------------|----|
| Ferrers Samuel,            | 9     | Kerseys,                   | 8  |
| Fustian,                   | 11    | Kerseys in Company between |    |
| Fromantle Jacques for Com- |       | Samuel Smith and me,       |    |
| pany Account between Sa-   |       | each,                      | 16 |
| muel Smith and me, our     |       |                            |    |
| Account Currant,           | 18    | L                          |    |
|                            |       | Latten-Wyre,               | 4  |
| G                          |       | M                          |    |
| Goad Thomas,               | 6     | Marsh John,                | 5  |
| Glover Nathanael at Ro-    |       | Morwent Thomas,            | 6  |
| terdam, my Account Cur-    |       | Milan-Fustians,            | 8  |
| rant,                      | 14    |                            |    |
| Glover Nathanael at Ro-    |       | N                          |    |
| terdam his Account of      |       | Nutmegs,                   | 4  |
| Wares,                     | ibid. |                            |    |
| Glover Nathanael at Ro-    |       | P                          |    |
| terdam his Account Cur-    |       | Peeling John,              | 5  |
| rant,                      | 15    | Pepper,                    | 7  |
|                            |       | Profit and Loss,           | 10 |
| H                          |       | R                          |    |
| Holland-cloth,             | 2     | R                          |    |
| Hopkins John,              | 10    | Roterdam Voyage,           | 4  |
| Hops,                      | 12    | Raisins,                   | 19 |
| Household-Expences,        | 13    | S                          |    |
| I                          |       | Stock,                     | 1  |
| Interest Reckoning,        |       | Sagar,                     | 3  |
| Johnson Christopher,       | 10    | Suckegg Simon,             | 11 |
| Insurance Reckoning,       | 11    | Ship Eagle,                | 13 |
|                            |       | Smith                      |    |

# The CALENDER.

|                                 |    |                               |
|---------------------------------|----|-------------------------------|
| Smith Samuel <i>his Accompt</i> | 15 | compt of Ben. Brown,          |
| <i>Currant,</i>                 | 17 | <i>Voyage to Hambrough in</i> |
| Smith Samuel <i>his Accompt</i> |    | <i>Company between Samuel</i> |
| <i>byme in Company, ibid.</i>   |    | <i>Smith and me, each 1,</i>  |
|                                 |    | 18                            |

## T

|                             |   |  |
|-----------------------------|---|--|
| Tabaco,                     | 3 | Watts Richard <i>at Smyrna,</i>            |
| Terrel William,             | 5 | <i>my Accompt Currant,</i>                 |
| Twyford Captain,            | 6 | 14   |
| Tawney Thomas, <i>ibid.</i> |   | Watts Richard <i>at Smyrna,</i>            |
| Thorpe Grandfather,         | 8 | <i>for the Accompt of Benj<sup>e</sup></i> |
| Thread,                     | 9 | Brown,                                     |
|                             |   | 17   |
|                             |   | Watts Richard, <i>his Accompt</i>          |
|                             |   | <i>Currant,</i>                            |
|                             |   | 18   |

## V

|                                     |    |                 |
|-------------------------------------|----|-----------------|
| Voyage to Roterdam,                 | 4  |                 |
| Voyage to Smyrna,                   | 13 | Y               |
| Voyage to Smyrna <i>for the Ac-</i> |    | Young Barnabas, |
|                                     |    | 5               |

London, Anno Domini 1685.

|       |    |   | £        | s. | d.    |
|-------|----|---|----------|----|-------|
| 1685  |    | Stock Debtor                              |          |    |       |
| Jan.  | 1  | To sundry Accompts, as per Inventory      | 1044     | 16 | 03    |
|       |    | To Ballance for the rest thereof          | 19 94 62 | 16 | 6 1/4 |
|       |    |   | 10507    | 12 | 9 1/4 |
|       |    | Cash Debtor                               |          |    |       |
| 1685  | 1  | To Stock                                  | 1 1468   | 03 | 00    |
|       | 2  | To John Peeling received in full          | 5 0094   | 16 | 10    |
| Jan.  | 3  | To Exeter Wares for 26 Sayes              | 2 0100   | 10 | 08    |
|       | 8  | To Will. Terrel in full                   | 5 0112   | 00 | 00    |
|       | 20 | To sundry Accompts, 2. 4.                 | 0424     | 03 | 7 1/2 |
|       | 28 | To Broad-cloth                            | 2 0255   | 15 | 00    |
| Febr. | 28 | To sundry Accompts, 3. 4. 6. 8. 9. 12.    |          |    |       |
|       |    | 12. 13.                                   | 1560     | 16 | 0 1/4 |
| Mar.  | 31 | To sundry Accompts, 2. 3. 7. 9. 10. 9.    | 2178     | 11 | 03    |
| April | 30 | To sundry Accompts, 12. 14. 4. 10. 9.     |          |    |       |
|       |    | 14. 14. 14. 3. 14. 5. 9. 2. 14. 9. 5. 12. | 3210     | 01 | 06    |
| May   | 31 | To sundry Accompts, 5. 10. 9. 5. 12.      |          |    |       |
|       |    | 16. 9. 16. 11. 16. 6.                     | 1924     | 11 | 08    |
| June  | 30 | To sundry Accompts, 16. 10. 2. 3. 11.     |          |    |       |
|       |    | 6. 12. 16. 1. 12. 7. 14. 10. 17.          | 2125     | 17 | 11    |
|       |    |   | 13455    | 04 | 5 1/4 |

Per

London, Anno Domini 1683.

1

|       |  | Fol. | l.    | s. | d.                            |
|-------|--|------|-------|----|-------------------------------|
| 1683  |  |      |       |    |                               |
|       | <i>Per Contra Creditor</i>                     |      |       |    |                               |
| Jan.  | 1 By sundry Accompts, as per Inventory         | —    | 6328  | 15 | 2 <sup>1</sup>                |
|       | By Profit and Loss, gained by 6 Months         |      |       |    |                               |
|       | Trading —————                                  | 10   | 4178  | 17 | 6 <sup>3</sup> / <sub>4</sub> |
|       |  |      | 10507 | 12 | 9 <sup>1</sup> / <sub>4</sub> |
| 1685  |  |      |       |    |                               |
|       | <i>Per Contra Creditor</i>                     |      |       |    |                               |
| Jan.  | 2 By Tho. Morwent in part —————                | 6    | 0236  | 00 | 00                            |
|       | 5 By Pepper —————                              | 7    | 0148  | 05 | 7 <sup>1</sup> / <sub>2</sub> |
|       | 15 By Tho. Goad —————                          | 6    | 0100  | 00 | 00                            |
|       | By Tho. Bedam, lent him at Interest —          | 7    | 0150  | 00 | 00                            |
|       | 17 By sundry Accompts, 7. 8. 8. —————          | —    | 0340  | 11 | 00                            |
|       | 20 By Holland-Cloth —————                      | 2    | 0077  | 02 | 00                            |
|       | 29 By John Marsh in part —————                 | 5    | 1162  | 11 | 05                            |
| Febr. | 28 By sundry Accompts, 2. 6. 7. 8. 13. 13. 13. | —    | 1100  | 11 | 00                            |
| Mar.  | 31 By sundry Accompts, 10. 13. 13. 6. 5. 5.    |      |       |    |                               |
|       | 2. 5. 5. 4. 13. 13. —————                      | —    | 2720  | 01 | 08                            |
| April | 30 By sundry Accompts, 10. 10. 5. 13. —        | —    | 0594  | 11 | 04                            |
| May   | 31 By sundry Accompts, 15. 15. 15. 16. 5.      |      |       |    |                               |
|       | 9. 8. 16. 6. 5. 10. 12. —————                  | —    | 3799  | 10 | 10                            |
| June  | 30 By sundry Accompts, —8. +8. 18. 13. —       |      |       |    |                               |
|       | 10. 1. —————                                   | —    | 0244  | 07 | 10                            |
| R.    | By Ballance remaining in Cash —————            | 19   | 2781  | 11 | 9 <sup>1</sup> / <sub>4</sub> |
|       |  |      | 13455 | 04 | 5 <sup>1</sup> / <sub>4</sub> |

|       |    | Pieces   | Fol. | l. | s.   | d.    |
|-------|----|--|------|----|------|-------|
| 1685  |    |  |      |    |      |       |
|       |    |  |      |    |      |       |
| Jan.  | 1  | To Stock for   | 86   | 1  | 343  | 00 00 |
|       | 24 | To Tho. Tawney for   | 66   | 6  | 0236 | 11 06 |
| Febr. | 18 | To sundry Accompts, 6. 1.  | 70   | —  | 0280 | 00 00 |
| R.    |    | To Profit and Loss gained by this<br>Accompt                           | —    | 10 | 0036 | 13 02 |
|       |    |  | 222  |    | 0896 | 04 08 |
| 1685  |    |  |      |    |      |       |
|       |    |  |      |    |      |       |
| Jan.  | 1  | To Stock for   | 120  | 1  | 1330 | 00 00 |
| Febr. | 20 | To Tho. Cremer for   | 120  | 12 | 1365 | 00 00 |
| Mar.  | 18 | To sundry Accompts bought of<br>W. Terrel, 1. 5.                       | 126  | —  | 1725 | 00 00 |
| April | 27 | To Nath. Glover at Rotterdam his<br>Accompt of Wares                   | 20   | 14 | 0240 | 00 00 |
| R.    |    | To Profit and Loss gained by this<br>Accompt                           | —    | 10 | 0591 | 19 00 |
|       |    |  | 386  | —  | 5251 | 19 00 |
|       |    |  |      |    |      |       |
|       |    |  |      |    |      |       |
|       |    |  |      |    |      |       |
| 1685  |    |  |      |    |      |       |
|       |    |  |      |    |      |       |
| Jan.  | 1  | To Stock for 40 pieces, containing<br>936 ells English, at 4 s. 4 d. — | 40   | 1  | 0202 | 16 00 |
|       | 28 | To sundry Accompts for, 6. 1. —  | 20   | —  | 0127 | 02 00 |
| Febr. | 2  | To Christopher Johnson for   | 104  | 10 | 0978 | 00 00 |
| April | 7  | To Nath. Glover at Rotterdam, my<br>Accompt Current                    | 48   | 14 | 0209 | 10 05 |
|       |    | To Cash paid Freight, Custom, &c.                                      | —    | 1  | 0010 | 13 04 |
| R.    |    | To Profit and Loss gained by this<br>Accompt                           | —    | 10 | 0172 | 00 00 |
|       |    |  | 312  | —  | 1700 | 01 09 |

|       |    |  | Pieces | Fol | l.    | s. | d. |
|-------|----|--|--------|-----|-------|----|----|
| 1685  |    | <i>Per Contra Creditor</i>                     |        |     |       |    |    |
| Jan.  | 3  | By Cash for 26 Sayes                           | 26     | 1   | 0100  | 10 | 08 |
|       | 20 | By Cash for 15 Sempeternums                    | 15     | 1   | 0073  | 02 | 06 |
| Mar.  | 1  | By Voyage to Smyrna                            | 111    | 13  | 0422  | 11 | 06 |
| June  | 1  | By John Hopkins                                | 50     | 10  | 0215  | 00 | 00 |
|       | R. | By Ballance remains unfold                     | 20     | 20  | 0085  | 00 | 00 |
|       |    |  | 222    |     | 0896  | 04 | 08 |
| 1685  |    | <i>Per Contra Creditor</i>                     |        |     |       |    |    |
| Jan.  | 25 | By Sam. Ferrers for                            | 20     | 9   | 0262  | 00 | 00 |
|       | 28 | By sundry Accompts for 1. 9.                   | 35     |     | 0455  | 15 | 00 |
| Febr. | 5  | By Tho. Morwent for                            | 30     | 6   | 0397  | 04 | 00 |
| Mar.  | 12 | By Cash for 35 pieces, sold T. Pierce          | 35     | 1   | 0421  | 16 | 00 |
|       | 30 | By Tho. Tawney for                             | 26     | 6   | 0381  | 14 | 00 |
| April | 24 | By sundry Accompts, 1. 9.                      | 54     |     | 0673  | 10 | 00 |
| May   | 4  | By N. Glover at Rotterdam, his Account Currant | 46     | 15  | 0695  | 00 | 00 |
| June  | 20 | By B. Brown of Exeter his Account Currant      | 60     | 18  | 0900  | 00 | 00 |
|       | R. | By Ballance rests unfold                       | 80     | 20  | 1055  | 00 | 00 |
|       |    |  | 386    |     | 5251  | 19 | 00 |
| 1685  |    | <i>Per Contra Creditor</i>                     |        |     |       |    |    |
| Febr. | 16 | By Tho. Goad for                               | 26     | 6   | 0120  | 18 | 00 |
|       | 24 | By Tho. Cremer for                             | 20     | 12  | 1059  | 00 | 00 |
| June  | 6  | By sundry Accompts for, 2. 7. 1. 3.            | 44     | 9   | 0300  | 00 | 00 |
|       | R. | By Ballance rests unfold                       | 48     | 20  | 0220  | 03 | 09 |
|       |    |  | 342    |     | 11700 | 01 | 09 |

1685

*Tabaco Debtor*

Jan.

1 To Stock for 18 Hogheads, poiz  
nett 11340 L. at 2 l. 11 s. 4 d.—

May

15 To sundry Accountts for 2370 L.  
at 3 l. 14 s. 8 d. per C. 12. 9. 8.—R. To Profit and Loss, gained by this  
Account—

Hogheads

Fol.

l.

s.

d.

18

1

02

59

17

06

24

—

03

84

07

08

10

—

06

54

00

05

42

—

12

98

05

07

1685

*Sugar Debtor*

Jan.

1 To Stock for 4 Chefts, cost with  
Charges—

June

6 To Holland-cloth for 4 Chefts—

R. To Profit and Loss gained by this  
Account—

Chefts

4

1

01

74

14

08

4

2

01

03

14

04

10

—

00

02

17

04

8

—

03

00

06

04

1685

*Brandy Debtor*

Jan.

1 To Stock for 8 Tuns, at 31 l. per  
Tun—

June

10 To Pepper for 2 Tuns, at 36 l. per  
Tun—R. To Profit and Loss gained by this  
Account—

Tuns

8

1

02

48

00

00

2

7

00

72

00

00

10

—

00

30

15

00

10

—

03

50

15

00

Per



|       |    |  | Hogheads | Fol. | l.   | s. | d. |
|-------|----|--|----------|------|------|----|----|
| 1685  |    | <i>Per Contra Creditor</i>                                     |          |      |      |    |    |
| Febr. | 10 | By Milan-Fustian, for 4 Hogheads in Barter, poiz nett 2053 l.— | 4        | 8    | 0170 | 16 | 08 |
| Mar.  | 12 | By Cash for 14 Hogheads, poiz nett 9287 L. at 16 d. —          | 14       | 1    | 0619 | 02 | 08 |
| May   | 20 | By J. Hopkins for 1944 L. at 10½ d.                            | 4        | 3    | 0085 | 01 | 00 |
|       | 23 | By S. Suckegg for 1777 L. at 11½ d.                            | 4        | 11   | 0083 | 05 | 11 |
|       | 28 | By Cambrick for 3835 L. at 12 d. per L. —                      | 8        | 11   | 0191 | 15 | 00 |
| June  | 12 | By S. Suckegg for 1103 L. nett, at 12 d. —                     | 2        | 11   | 0055 | 03 | 00 |
|       | R. | By Ballance rests unfold —                                     | 6        | 20   | 0093 | 01 | 04 |
|       |    |  | 42       | —    | 1298 | 05 | 07 |

|       |    |                                  |        |    |      |    |    |
|-------|----|----------------------------------|--------|----|------|----|----|
| 1685  |    | <i>Per Contra Creditor</i>       | Chests |    |      |    |    |
| April | 22 | By sundry Accompts for 2 Chests— | 2      | 15 | 0102 | 11 | 00 |
| June  | 7  | By sundry Accompts, 1. 10. —     | 1      | —  | 0051 | 01 | 00 |
|       | R. | By Ballance rests unfold —       | 5      | 20 | 0146 | 14 | 04 |
|       |    |                                  | 8      | —  | 300  | 06 | 04 |

|      |    |   |      |    |      |    |    |
|------|----|---|------|----|------|----|----|
| 1685 |    | <i>Per Contra Creditor.</i>                                 | Tuns |    |      |    |    |
| Jan. | 25 | By Grandfather Thorpe, for 2 Tuns, at 34 l. 10 s. per Tun — | 2    | 8  | 0069 | 00 | 00 |
| Feb. | 10 | By sundry Accompts—5.11.2. for Tuns —                       | 3    | —  | 0105 | 15 | 00 |
| May  | 23 | By Simon Suckegg —  | 1    | 11 | 0036 | 00 | 00 |
| June | 12 | By Simon Suckegg, for 1 Tun —                               | 1    | 11 | 0037 | 00 | 00 |
|      | R. | By Ballance, rests unfold —                                 | 3    | 20 | 0103 | 00 | 00 |
|      |    |   | 10   | —  | 0350 | 15 | 00 |

London, Anno Domini 1685.

|       |   | Rings   | Fol. | l. | s. | d. |
|-------|---|---|------|----|----|----|
| 1685  |   | <i>Latten-Wire Debtor</i>   |      |    |    |    |
| Jan.  | 1 | To Stock for 75 Rings   | 75   | 1  | 01 | 16 |
| R.    |   | To Profit and Loss gained by this Account                         | —    | 10 | 00 | 55 |
|       |   |   | 75   | —  | 01 | 72 |
|       |   |   |      |    | 13 | 04 |
|       |   |   |      |    | 16 | 06 |
|       |   |   |      |    | 09 | 10 |
| 1685  |   | <i>Nutmegs Debtor</i>   |      |    |    |    |
| Jan.  | 1 | To Stock for 4 Casks, poiz nett 2997 l.<br>at 9s. 4½d. per l.     |      | 1  | 14 | 04 |
| R.    |   | To Profit and Loss, gained by this Account                        | 10   | 00 | 05 | 18 |
|       |   |   | —    | 14 | 70 | 15 |
|       |   |   |      |    | 16 | 10 |
|       |   |   |      |    | 18 | 11 |
|       |   |   |      |    | 09 | 14 |
| 1685  |   | <i>Voyage to Rotterdam, consigned to Nathanael Glover, Debtor</i> |      |    |    |    |
| Jan.  | 1 | To Stock, for Goods unfold  | 1    | 03 | 54 | 00 |
| Mar.  | 4 | To Kerseys, for 275 pieces, which cost                            | 8    | 04 | 78 | 10 |
|       | 7 | To Cash, paid Custom, &c. on Kerseys                              | 14   | 00 | 48 | 14 |
|       | 7 | To Cash, paid Thomas Cox, for Insurance                           | 1    | 00 | 14 | 10 |
| April | 1 | To Thomas Tawney, for Wares shipp'd in the <i>Two Sisters</i>     | 6    | 01 | 65 | 00 |
|       | 4 | To Cash, paid Custom, &c.   | 1    | 00 | 06 | 14 |
| R.    |   | To Profit and Loss, gained by this Account                        | 10   | 05 | 84 | 05 |
|       |   |   | —    | 16 | 51 | 14 |
|       |   |   |      |    | 03 | 01 |
|       |   |   |      |    | 03 | 01 |

*Per*

|       |    |  | Rings | Fol. | l.   | s. | d.                             |
|-------|----|--|-------|------|------|----|--------------------------------|
| 1685  |    | Per Contra Creditor  |       |      |      |    |                                |
| April | 9  | By sundry Accompts sold to John Marsh, — 1. 5.   | 35    | —    | 0072 | 09 | 10                             |
| May   | 28 | By Cambrick, at 50 s. per Ring. —  | 40    | 11   | 0100 | 00 | 00                             |
|       |    |  | 75    | —    | 0172 | 09 | 10                             |
| 1685  |    | Per Contra Creditor  |       |      |      |    |                                |
| Jan.  | 20 | By Cash for 1 Cask sold Simon Suckegg, 7 11. at 9 s. 10 <sup>1</sup> / <sub>2</sub> d. |       | 1    | 0351 | 01 | 01 <sup>1</sup> / <sub>2</sub> |
| Feb.  | 12 | By sundry Accompts for 1 Cask, 797 l. at 10 s. — 12. 1.                                |       | —    | 0398 | 10 | 00                             |
|       | 24 | By Thomas Cremer for 2 Casks, 1489 l. at 9 s. 8 <sup>1</sup> / <sub>2</sub> d.         |       | 12   | 0721 | 04 | 08 <sup>1</sup> / <sub>2</sub> |
|       |    |  |       | —    | 1470 | 15 | 09 <sup>1</sup> / <sub>2</sub> |
| 1685  |    | Per Contra Creditor  |       |      |      |    |                                |
| Mar.  | 24 | By Nathanael Glover at Rotterdam, my Accompt Currant                                   |       | 14   | 0601 | 14 | 03                             |
| April | 12 | By Ditto Glover, my Accompt Currant, for Wares sold                                    |       | 14   | 0750 | 00 | 00                             |
| May   | 25 | By Ditto Glover, my Accompt Currant  |       | 14   | 0300 | 00 | 00                             |
|       |    |  |       | —    | 1651 | 14 | 03                             |

# London, Anno Domini 1685.

|       |    |   | Total | l.   | s. | d. |
|-------|----|---|-------|------|----|----|
| 1685  |    | <b>John Peeling Debtor</b>                                  |       |      |    |    |
| Jan.  | 1  | To Stock  | 1     | 0094 | 16 | 10 |
| Mar.  | 10 | To sundry Accompts, for Principal and Interest, ——— I. 7. — | —     | 0102 | 00 | 00 |
|       |    |   | —     | 0196 | 16 | 10 |
| 1685  |    | <b>William Terrel Debtor</b>                                |       |      |    |    |
| Jan.  | 1  | To Stock  | 1     | 0112 | 00 | 00 |
| Mar.  | 30 | To Cash, in part  | 1     | 0487 | 00 | 00 |
| April | 10 | To Cash, in part  | 1     | 0250 | 00 | 00 |
|       | 27 | To Nathanael Glover at Rotterdam, his Account of Wares      | 14    | 0050 | 00 | 00 |
| May   | 20 | To Cash   | 1     | 0500 | 00 | 00 |
|       | 28 | To Cash   | 1     | 0500 | 00 | 00 |
|       | 30 | To Cash   | 1     | 0300 | 00 | 00 |
| June  | 8  | To Richard Watts, for Account of Benjamin Brown at Exeter   | 17    | 0233 | 06 | 08 |
|       | R. | To Ballance, owing to him                                   | 19    | 0216 | 13 | 04 |
|       |    |   | —     | 2689 | 00 | 00 |
| 1685  |    | <b>John Marsh Debtor</b>                                    |       |      |    |    |
| Jan.  | 1  | To Stock  | 1     | 0090 | 00 | 00 |
|       | 29 | To sundry Accompts ——— I. 10. —                             | —     | 1185 | 16 | 06 |
| Feb.  | 10 | To Brandy, for Simon Suckegge's Assignment                  | 3     | 0060 | 00 | 00 |
| Mar.  | 20 | To sundry Accompts, — 11. 9. 7. 8. 1. 10. 7                 | —     | 2850 | 00 | 00 |
| April | 9  | To Latten Wire, in part of 35 Rings                         | 4     | 0040 | 00 | 00 |
|       | 13 | To Richard Watts, my Account Currant                        | 14    | 0100 | 00 | 00 |
|       | 18 | To Nathanael Glover at Rotterdam, his Account of Wares      | 14    | 0300 | 00 | 00 |
|       |    |   | —     | 4625 | 16 | 06 |
| 1685  |    | <b>Barnabas Young Debtor</b>                                |       |      |    |    |
| Feb.  | 16 | To Milan Fustians, for 28 pieces                            | 8     | 0133 | 00 | 00 |
| Mar.  | 15 | To Cash, in full  | 1     | 0007 | 00 | 00 |
| April | 22 | To Sugar, in part of 2 Chests                               | 3     | 0050 | 00 | 00 |
|       | 27 | To Nathanael Glover at Rotterdam, his Account of Wares      | 14    | 0033 | 00 | 00 |
| June  | 6  | To Holland-Cloth, in part of 44 pieces                      | 2     | 0050 | 00 | 00 |
|       |    |   | —     | 0273 | 00 | 00 |

Per

# London, Anno Domini 1685.

|       |  | Fol.                       | l.   | s. | d. |
|-------|--|----------------------------|------|----|----|
| 1685  |  | <i>Per Contra Creditor</i> |      |    |    |
| Jan.  | 2 By Cash, received in full  | 1                          | 0094 | 16 | 10 |
| R.    | By Ballance  | 19                         | 0102 | 00 | 00 |
|       |  |                            | 0196 | 16 | 10 |
| 1685  |  | <i>Per Contra Creditor</i> |      |    |    |
| Jan.  | 8 By Cash, received of Richard Rump                                  | 1                          | 0112 | 00 | 00 |
| Mar.  | 7 By Christopher Johnson, for Broad-Cloth,<br>76 pieces              | 10                         | 0987 | 00 | 00 |
|       | 16 By Broad-Cloth, due May 16  | 2                          | 1000 | 00 | 00 |
| May   | 20 By Broad-Cloth, in Company, between<br>Benjamin Carpenter, and me | 16                         | 0590 | 00 | 00 |
|       |  |                            | 2689 | 00 | 00 |
| 1685  |  | <i>Per Contra Creditor</i> |      |    |    |
| Jan.  | 25 By Thread, for 5628 L. at 16 s. 10 d.<br>per L.                   | 9                          | 4185 | 16 | 06 |
| April | 22 By Cash   | 1                          | 0040 | 00 | 00 |
|       | 28 By Cash   | 1                          | 0100 | 00 | 00 |
| May   | 20 By Cash   | 1                          | 0300 | 00 | 00 |
|       |  |                            | 4625 | 16 | 06 |
| 1685  |  | <i>Per Contra Creditor</i> |      |    |    |
| Jan.  | 1 By Stock, due March 15 next  | 1                          | 0140 | 00 | 00 |
| May   | 10 By Cash   | 1                          | 0050 | 00 | 00 |
| R.    | By Ballance, due to me   | 19                         | 0083 | 00 | 00 |
|       |  |                            | 0273 | 00 | 00 |

|       |    |   | Fol. | l.    | s. | d. |
|-------|----|---|------|-------|----|----|
| 1683  |    | <i>Captain Twyford Debtor</i>   |      |       |    |    |
| Jan.  | 1  | To Stock, due Jan. 8. next  | 1    | 01 30 | 00 | 00 |
| Mar.  | 10 | To Cash, paid in part   | 1    | 00 40 | 00 | 00 |
|       | 11 | To Insurance-Reckoning  | 11   | 00 22 | 10 | 00 |
| May   | 29 | To Broad-Cloth, in Company, between<br><i>Benjamin Carpenter</i> , and $\frac{2}{3}$ me | 16   | 01 00 | 00 | 00 |
| June  | 8  | To <i>Richard Watts</i> , for Accompt of <i>Benjamin<br/>Brown at Exeter</i>            | 17   | 01 16 | 13 | 04 |
| 1685  |    |   |      | 04 09 | 03 | 04 |
|       |    | <i>Thomas Tawney Debtor</i>   |      |       |    |    |
| Feb.  | 15 | To Cash, paid him for Exeter-Wares  | 1    | 02 36 | 11 | 06 |
| Mar.  | 30 | To Broad-Cloth, for 36 pieces   | 2    | 03 81 | 14 | 00 |
| April | 27 | To <i>Nathanael Glover</i> at <i>Rotterdam</i> , his Ac-<br>compt of Wares              | 14   | 01 00 | 00 | 00 |
| May   | 24 | To <i>Samuel Smith</i> , his Accompt Currant, for<br>my Affignation                     | 17   | 02 70 | 00 | 00 |
|       | 27 | To Cash   | 1    | 02 50 | 00 | 00 |
| June  | 28 | To Hopps  | 12   | 01 00 | 00 | 00 |
| R.    |    | To Ballance, due to him   | 19   | 00 99 | 06 | 00 |
| 1685  |    |   |      | 14 37 | 11 | 06 |
|       |    | <i>Thomas Morwent Debtor</i>  |      |       |    |    |
| Jan.  | 2  | To Cash, paid in part   | 1    | 02 36 | 00 | 00 |
|       | 10 | To <i>Captain Twyford</i> , by Affignation  | 6    | 01 30 | 00 | 00 |
| Feb.  | 5  | To Broad Cloth, for 30 pieces   | 2    | 03 97 | 04 | 00 |
| May   | 27 | To Broad-Cloth, in Company, between<br><i>Benjamin Carpenter</i> , and $\frac{2}{3}$ me | 16   | 03 60 | 00 | 00 |
|       |    |   |      | 11 23 | 04 | 06 |
| 1685  |    | <i>Thomas Goad Debtor</i>   |      |       |    |    |
| Jan.  | 15 | To Cash, paid <i>Charles Ferrers</i> by his Order                                       | 1    | 01 00 | 00 | 00 |
| Feb.  | 16 | To <i>Holland</i> Cloth, for 16 pieces  | 2    | 01 20 | 18 | 00 |
|       |    |   |      | 02 20 | 18 | 00 |

|       |    |  | Fol. | l.   | s. | d. |
|-------|----|--|------|------|----|----|
| 1685  |    | <i>Per Contra Creditor</i>   |      |      |    |    |
| Jan.  | 10 | By Thomas Morwent, assigned him—                                     | 6    | 0130 | 00 | 00 |
|       | 28 | By Holland-Cloth—  | 2    | 0050 | 00 | 00 |
| Mar.  | 20 | By Profit and Loss—  | 10   | 0120 | 00 | 00 |
| June  | 16 | By Cash—   | 1    | 0109 | 03 | 04 |
|       |    |  | —    | 0409 | 03 | 04 |
| 1685  |    | <i>Per Contra Creditor</i>   |      |      |    |    |
| Jan.  | 1  | By Stock, due March 25. next—  | 1    | 0320 | 00 | 00 |
|       | 24 | By Exeter-Wares, for 66 pieces, due Feb. 14.—                        | 2    | 0236 | 11 | 06 |
| April | 1  | By Voyage to Rotterdam, &c.—   | 4    | 0165 | 00 | 00 |
| May   | 16 | By Voyage to Smyrna, for Account of Benjamin Brown—                  | 15   | 0016 | 00 | 00 |
|       | 21 | By Kerseys, in Company, between Samuel Smith and me, $\frac{1}{2}$ — | 16   | 0500 | 00 | 00 |
| June  | 4  | By Voyage to Hamborough, in Company, between Samuel Smith and me—    | 18   | 0260 | 00 | 00 |
|       |    |  | —    | 1437 | 11 | 06 |
| 1685  |    | <i>Per Contra Creditor</i>   |      |      |    |    |
| Jan.  | 1  | By Stock—  | 1    | 0436 | 00 | 00 |
| Feb.  | 7  | By Kerseys, for my Assignment to John Hopkins—                       | 8    | 0100 | 00 | 00 |
|       | 16 | By Exeter-Wares—   | 2    | 0227 | 04 | 00 |
| May   | 14 | By Nathanael Glover at Rotterdam, his Account Currant—               | 15   | 0225 | 00 | 00 |
|       | 23 | By Voyage to Smyrna, for Account of Benjamin Brown—                  | 15   | 0020 | 00 | 00 |
|       | 30 | By Cash—   | 1    | 0115 | 00 | 00 |
|       |    |  | —    | 1123 | 04 | 00 |
| 1685  |    | <i>Per Contra Creditor</i>   |      |      |    |    |
| Jan.  | 1  | By Stock—  | 1    | 0148 | 16 | 03 |
| Feb.  | 20 | By Cash, received in full—   | 1    | 0072 | 01 | 09 |
|       |    |  | —    | 0220 | 18 | 00 |



# London, Anno Domini 1685.

|       |    |   | Fol. | l.   | s.   | d.               |
|-------|----|---|------|------|------|------------------|
| <hr/> |    |   |      |      |      |                  |
| 1685  |    | <i>Pepper Debtor</i>  |      |      |      |                  |
| Jan.  | 5  | To Cash, for 3 Bags poiz nett 949 L. at<br>3 s. 1 $\frac{1}{2}$ d. per L. | 1    | 0148 | 05   | 07 $\frac{1}{2}$ |
| Feb.  | 16 | To sundry Accompts, for 1526 at 3s. 6d.<br>12. 1.                         | —    | 0267 | 01   | 00               |
|       | R. | To Profit and Loss, gained by this Ac-<br>compt                           | 10   | 0017 | 13   | 02 $\frac{1}{2}$ |
|       |    |   | —    | 0432 | 19   | 10               |
| <hr/> |    |   |      |      |      |                  |
| 1685  |    | <i>Thomas Beedam Debtor</i>   |      |      |      |                  |
| Jan.  | 15 | To sundry Accompts, for 150 l. at In-<br>terest 1. 7.                     | —    | 0154 | 10   | 00               |
| <hr/> |    |   |      |      |      |                  |
| 1685  |    | <i>Interest Reckoning Debtor</i>  |      |      |      |                  |
| Feb.  | 20 | To Benjamin Barron  | 12   | 0010 | 00   | 00               |
|       | 25 | To Anthony Armstrong  | 13   | 0009 | 05   | 04               |
|       | R. | To Profit and Loss, gained by this Ac-<br>compt                           | 10   | 0049 | 19   | 08               |
|       |    |   | —    | 0069 | 05   | 00               |
| <hr/> |    |   |      |      |      |                  |
| 1685  |    | <i>Canvas Debtor</i>  |      |      |      |                  |
| Jan.  | 17 | To Cash, for 1 Pack, 36 Pieces, at<br>2 l. 16 s. per Piece                | 36   | 1    | 0100 | 16 00            |
| April | 27 | To Nathanael Glover at Roserdam,<br>his Accompt of Wares                  | 40   | 14   | 0100 | 00 00            |
| June  | 6  | To Holland Cloth, for 36 Pieces   | 36   | 2    | 0120 | 00 00            |
|       | R. | To Profit and Loss, gained by this<br>Accompt                             | —    | 10   | 0006 | 06 00            |
|       |    |   | 112  | —    | 0327 | 02 00            |

London, Anno Domini 1685.

7

|      |    |   | £    | l.   | s.   | d. |
|------|----|---|------|------|------|----|
| 1685 |    | <i>Per Contra Creditor</i>                                      |      |      |      |    |
| Mar. | 12 | By Cash, for 3 Bags pois nett 949 L. at 3 s. 3 d. per L. ————   | 01   | 0154 | 04   | 03 |
| June | 7  | By Simon Suckegg, for 526 L. at 3 s. 8 d. ————                  | 11   | 0097 | 10   | 07 |
|      | 10 | By sundry Accompts, for 500 L. at 3 s. 9 d. ————                |      |      |      |    |
|      |    | 3. 12. ————   |      | 0093 | 15   | 00 |
| R.   |    | By Ballance, rests unfold 500 L. at 3 s. 6 d. ————              | 19   | 0087 | 10   | 00 |
|      |    |   |      | 0432 | 19   | 10 |
| 1685 |    | <i>Per Contra Creditor</i>                                      |      |      |      |    |
| Mar. | 20 | By John Marsh, for his Bond assigned to Grandfather Thorpe ———— | 5    | 0154 | 10   | 00 |
| 1685 |    | <i>Per Contra Creditor</i>                                      |      |      |      |    |
| Jan. | 15 | By Thomas Beedam ————   | 7    | 0004 | 10   | 00 |
| Feb. | 21 | By Anthony Armstrong ————                                       | 13   | 0018 | 00   | 00 |
| Mar. | 10 | By John Peeling ————  | 5    | 0002 | 00   | 00 |
|      | 20 | By John Marsh, for Payment before due ————                      | 5    | 0043 | 15   | 00 |
| June | 12 | By Cash, received of John Peeling ————                          | 5    | 0002 | 00   | 00 |
|      |    |   |      | 0069 | 05   | 00 |
| 1685 |    | <i>Per Contra Creditor</i>                                      | Per. |      |      |    |
| June | 12 | By Thomas Cremer, at 3 l. per Piece ————                        | 18   | 12   | 0054 | 00 |
|      |    | By Benjamin Barton, at 2 l. 19 s. per Piece ————                | 18   | 12   | 0053 | 02 |
| R.   |    | By Ballance, rests unfold ————                                  | 76   | 19   | 0220 | 00 |
|      |    |   | 112  |      | 0327 | 02 |

Kerfey

|       |    |   | Pieces | Fol. | l. | s. | d.    |
|-------|----|---|--------|------|----|----|-------|
| 1685  |    | <i>Kersey's Debtor</i>  |        |      |    |    |       |
| Jan.  | 17 | To Cash, for Pieces bought of <i>John Hopkins</i>                                       | 40     | 1    | 00 | 88 | 10 00 |
| Feb.  | 7  | To sundry Accompts, for Pieces—1.<br>6. 10 —  | 360    | —    | 07 | 58 | 10 00 |
| April | 25 | To <i>Nathanael Glover</i> at <i>Rotterdam</i> , his<br>Accompt of Wares—               | 120    | 14   | 02 | 79 | 00 00 |
| R.    |    | To Profit and Loss, gained by this<br>Accompt—  | —      | 10   | 00 | 89 | 00 00 |
|       |    |   | 520    | —    | 12 | 15 | 00 00 |
| 1685  |    | <i>Milan-Fustians Debtor</i>  |        |      |    |    |       |
| Jan.  | 17 | To Cash, for 50 Pieces bought of<br><i>John Hopkins</i> , cost—                         | 50     | 1    | 01 | 51 | 05 00 |
| Feb.  | 10 | To Tobacco, in Barter for Pieces—   | 48     | 3    | 01 | 70 | 16 08 |
| R.    |    | To Profit and Loss, gained by this<br>Accompt—  | —      | 10   | 00 | 69 | 15 00 |
|       |    |   | 98     | —    | 03 | 91 | 16 08 |
| 1685  |    | <i>Grandfather Thorpe Debtor</i>  |        |      |    |    |       |
| Jan.  | 25 | To Brandy, for 2 Tuns, at 34 <sup>l</sup> . 10 s.—                                      |        | 3    | 00 | 69 | 00 00 |
| Feb.  | 26 | To <i>Kerseys</i> , to pay <i>April</i> 30. for 40 pie-<br>ces—                         |        | 8    | 00 | 97 | 10 00 |
| April | 27 | To <i>Nathanael Glover</i> at <i>Rotterdam</i> , his Ac-<br>compt of Wares—             |        | 14   | 00 | 64 | 00 00 |
| May   | 26 | To Caln—  |        | 1    | 00 | 08 | 05 04 |
| June  | 8  | To <i>Richard Watts</i> , for Accompt of <i>Benja-<br/>min Brown</i> at <i>Exeter</i> — |        | 17   | 01 | 75 | 00 00 |
|       |    |   |        | —    | 04 | 13 | 15 04 |

1685

*Per Contra Creditor.*

|      |    | Pieces  | Fol. | l. | s.  | d. |
|------|----|---|------|----|-----|----|
| Feb. | 26 | By Grandfather Thorpe, to pay April 30            | 40   | 8  | 00  | 97 |
| Mar. | 4  | By Voyage to Rotterdam                            | 275  | 4  | 04  | 78 |
| May  | 29 | By Kerleys in Company between Samuel Smith and me | 70   | 16 | 03  | 00 |
| R.   |    | By Ballance rests unfold                          | 135  | 19 | 03  | 39 |
|      |    |   | 520  | —  | 121 | 5  |

1685

*Per Contra Creditor*

|      |    |  |    |    |    |    |
|------|----|--|----|----|----|----|
| Feb. | 16 | By Barnabas Young                        | 28 | 5  | 01 | 33 |
| May  | 28 | By Cambrick at 4 <sup>l.</sup> per Piece | 22 | 11 | 00 | 88 |
| R.   |    | By Ballance, rests unfold                | 48 | 19 | 01 | 70 |
|      |    |  | 98 | —  | 23 | 91 |

1685

*Per Contra Creditor*

|      |    |  |    |    |    |    |
|------|----|--|----|----|----|----|
| Feb. | 24 | By Cash  | 1  | 00 | 69 | 00 |
| Mar. | 20 | By John Marsh, in part of Wares bought, and ordered to ditto Marsh | 5  | 02 | 76 | 10 |
| May  | 15 | By Tobacco, in part of 24 Hogsheds                                 | 3  | 00 | 08 | 05 |
| R.   |    | By Ballance, owing by him  | 19 | 00 | 00 | 00 |
|      |    |  | —  | 04 | 13 | 15 |

|       |    |  | For | l.   | s. | d. |
|-------|----|--|-----|------|----|----|
| 1685  |    | Samuel Ferrers Debtor                                    |     |      |    |    |
| Jan.  | 25 | To Broad-Cloth, for 20 Pieces                            | 2   | 0262 | 00 | 00 |
| 1685  |    | Thread Debtor  |     |      |    |    |
| Jan.  | 25 | To John Marsh, for 5628 L. at 14 s. 12 d.<br>per L.      | 5   | 4185 | 16 | 06 |
|       | R. | To Profit and Loss, gained by this Ac-<br>compt          | 10  | 0071 | 18 | 11 |
|       |    |  | —   | 4257 | 15 | 05 |
| 1685  |    | Thomas Corbett Debtor                                    |     |      |    |    |
| Jan.  | 28 | To Broad-Cloth, in part of 35 Pieces                     | 2   | 0200 | 00 | 00 |
| April | 2  | To Hopps, in part of 18 Bags                             | 12  | 0100 | 00 | 00 |
|       | 4  | To Nathanael Glover at Roserdam, my Ac-<br>compt Currant | 14  | 0100 | 00 | 00 |
|       | 10 | To Thread, in part of 250 l. due the 10th<br>of May      | 9   | 0050 | 00 | 00 |
|       | 24 | To Broad Cloth, in part of 54 Pieces                     | 2   | 0300 | 00 | 00 |
| May   | 18 | To Thread, in part of 250 L. at 15 s. 6 d.<br>per L.     | 9   | 0100 | 00 | 00 |
|       | 26 | To Cash  | 1   | 0583 | 16 | 08 |
|       |    |  | —   | 1433 | 16 | 08 |

# London, Anno Domini 1685

9

|       |    |   | Fol. | l.   | s. | d. |
|-------|----|---|------|------|----|----|
| 1685  |    | <i>Per Contra Creditor</i>  |      |      |    |    |
| Mar.  | 14 | By sundry Accompts ———— 1. 10. ————   | —    | 0262 | 00 | 00 |
| 1685  |    | <i>Per Contra Creditor</i>  |      |      |    |    |
| Mar.  | 20 | By John Adairls, for 1628 L. at 15 s. per L.<br>sold to Grandfather Thorpe ———— | 5    | 1221 | 00 | 00 |
|       | 28 | By Cash, sold William Smith 1000 L. at<br>15 s. 4 1/2 d. ————                   | 1    | 0768 | 15 | 00 |
| April | 10 | By sundry Accompts, sold Thomas Corbet<br>250 L. ———— 1. 9. ————                | —    | 0202 | 01 | 08 |
| May   | 18 | By Tobacco, for 250 L. ————   | 3    | 0196 | 05 | 00 |
|       | 18 | By sundry Accompts, for 250 l. sold to<br>Thomas Corbet ———— 1. 9. ————         | —    | 0196 | 05 | 00 |
| R.    |    | By Ballance, for 2250 l. untold, which cost                                     | 19   | 1673 | 08 | 09 |
|       |    |   | —    | 4257 | 15 | 05 |
| 1685  |    | <i>Per Contra Creditor</i>  |      |      |    |    |
| Feb.  | 2  | By sundry Accompts ———— 1. 10. ————   |      | 0200 | 00 | 00 |
| April | 24 | By Cash ————  | 1    | 0100 | 00 | 00 |
|       | 28 | By Cash ————  | 1    | 0100 | 00 | 00 |
| May   | 13 | By Nathanael Glover at Rotterdam, his Ac-<br>count Currant ————                 | 15   | 0583 | 16 | 08 |
|       | 24 | By Cash ————  | 1    | 0100 | 00 | 00 |
| R.    |    | By Ballance, owing to me ————   | 19   | 0350 | 00 | 00 |
|       |    |   | —    | 1433 | 16 | 08 |

|       |    |   | £ol. | l.   | s. | d.                             |
|-------|----|---|------|------|----|--------------------------------|
| 1685  |    | <i>Profit and Loss Debtor</i>   |      |      |    |                                |
| Feb.  | 2  | To Thomas Corbett, for the Rebate of 200 l.<br>for 3 Months, at 10 per Cent. ———— | 9    | 0004 | 17 | 07                             |
| Mar.  | 14 | To Samuel Ferrers, abated by Composition ————                                     | 9    | 0067 | 06 | 08                             |
|       | 26 | To Captain Twyford ————   | 6    | 0120 | 00 | 00                             |
| April | 2  | To Cash, paid Servants Wages ————   | 1    | 0025 | 10 | 00                             |
| June  | 30 | To Cash, paid Servants Wages ————   | 1    | 0025 | 10 | 00                             |
|       |    | To Household-Expences ————  | 13   | 0085 | 00 | 00                             |
| R.    |    | To Stock, gained by 6 Months Trading ————   | 1    | 4178 | 17 | 06 <sup>1</sup> / <sub>4</sub> |
|       |    |   |      | 4507 | 01 | 09 <sup>1</sup> / <sub>4</sub> |
| 1685  |    | <i>Christopher Johnson Debtor</i>   |      |      |    |                                |
| Mar.  | 5  | To Cash, paid in part ————  | 1    | 0618 | 00 | 00                             |
|       | 7  | To Will. Terrel, for Broad Cloth, 76 Pieces ————                                  | 5    | 0987 | 00 | 00                             |
|       | 22 | To Insurance-reckoning ————   | 11   | 0056 | 00 | 00                             |
| May   | 30 | To Cash ————  | 1    | 0070 | 05 | 00                             |
| R.    |    | To Ballance, owing to him ————  | 19   | 0013 | 00 | 00                             |
|       |    |   |      | 1744 | 05 | 00                             |
| 1685  |    | <i>John Hopkins Debtor</i>  |      |      |    |                                |
| April | 7  | To Cash, paid in part ————  | 1    | 0250 | 00 | 00                             |
|       | 25 | To Nathanael Glover at Rotterdam, his Ac-<br>count of Wares ————                  | 14   | 0150 | 10 | 00                             |
| May   | 20 | To Tobacco, for 4 Hogsheds ————   | 3    | 0085 | 01 | 00                             |
| June  | 1  | To Exeter-Wares, for 50 Pieces ————   | 2    | 0215 | 00 | 00                             |
|       | 7  | To Sugar, in part of 1 Chest ————   | 3    | 0025 | 00 | 00                             |
|       |    |   |      | 0725 | 11 | 00                             |



| 1685  |    | Per Contra Creditor   |        | £    | s. | d.    |
|-------|----|---|--------|------|----|-------|
| Jan.  | 29 | By John Marsh, for 4 Months Rebate—   | 5      | 0023 | 05 | 01    |
| Mar.  | 20 | By J. Marsh, gained by Wares bought of<br>Grandf. Thorpe, and sold ditto Marsh— | 5      | 0181 | 14 | 08    |
| May   | 1  | By N.G. at Rotterdam, his Account of Wares                                      | 14     | 0089 | 02 | 04    |
|       | 10 | By Cash, received with my Apprentice J.C.                                       | 1      | 0200 | 00 | 00    |
| June  | 18 | By Broad-cl. in Comp. between B.C. and me                                       | 16     | 0102 | 05 | 04    |
|       | 26 | By Voyage to Smyrna, for Account of B.Br.                                       | 15     | 0036 | 07 | 00    |
|       | R. | By Exeter-Wares—  | 2      | 0036 | 13 | 02    |
|       | R. | By Broad-Cloth—   | 2      | 0591 | 19 | 00    |
|       | R. | By Holland Cloth—   | 2      | 0172 | 00 | 00    |
|       | R. | By Tobacco—   | 3      | 0654 | 00 | 05    |
|       | R. | By Sugar—   | 3      | 0021 | 17 | 04    |
|       | R. | By Brandy—  | 3      | 0030 | 15 | 00    |
|       | R. | By Latten-Wire—   | 4      | 0055 | 16 | 06    |
|       | R. | By Nutmegs—   | 4      | 0065 | 18 | 11    |
|       | R. | By Voyage to Rotterdam, consigned to N. G.                                      | 4      | 0584 | 05 | 01    |
|       | R. | By Pepper—  | 7      | 0017 | 13 | 02    |
|       | R. | By Interest-reckoning—  | 7      | 0049 | 19 | 08    |
|       | R. | By Canvas—  | 7      | 0006 | 06 | 00    |
|       | R. | By Kerseys—   | 8      | 0089 | 00 | 00    |
|       | R. | By Milan-Fustians—  | 8      | 0069 | 15 | 00    |
|       | R. | By Thread—  | 9      | 0071 | 18 | 11    |
|       | R. | By Cambrick—  | 11     | 0040 | 00 | 00    |
|       | R. | By Insurance-reckoning—   | 11     | 0078 | 10 | 00    |
|       | R. | By Hopps—   | 12     | 0375 | 00 | 08    |
|       | R. | By the Ship Eagle—  | 13     | 0065 | 14 | 02    |
|       | R. | By Voyage to Smyrna, consigned to R. Watts                                      | 13     | 0591 | 14 | 04    |
|       | R. | By Voyage to Ham. in Comp. betw. S.S. & me                                      | 18     | 0205 | 10 | 00    |
| 1685  |    | Per Contra Creditor   |        | 45   | 07 | 01 09 |
| Feb.  | 2  | By sundry Accompts—   | 11. 2. | 1618 | 00 | 00    |
| Mar   | 30 | By Cash, received for Insurance of Kerseys                                      | 1      | 0020 | 00 | 00    |
| April | 9  | By Cash, for Insurance of Broad-cloth—  | 1      | 0036 | 00 | 00    |
| May   | 28 | By Cambrick, in part of 100 Pieces—   | 11     | 0070 | 05 | 00    |
| 1685  |    | Per Contra Creditor   |        | 1744 | 05 | 00    |
| Feb.  | 7  | By Kerseys, in part of 360 Pieces—  | 8      | 0500 | 00 | 00    |
| June  | 10 | By Cash—  | 1      | 0225 | 11 | 00    |
|       |    |   |        | 0725 | 11 | 00    |

Cambrick

|      |    |  | Pieces                            | Fol. | l. | s. | d. |
|------|----|--|-----------------------------------|------|----|----|----|
| 1685 |    |  | <i>Cambrick Debtor</i>            |      |    |    |    |
| Feb. | 2  | To Christopher Johnson                                 | 160                               | 10   | 06 | 40 | 00 |
| May  | 28 | To sundry Accompts — 3. 4. 8. 10. —                    | 100                               | —    | 04 | 50 | 00 |
| R.   |    | To Profit and Loss, gained by this<br>Accompt          | —                                 | 10   | 00 | 40 | 00 |
|      |    |  | 260                               | —    | 11 | 30 | 00 |
| 1685 |    |  | <i>Simon Suckegg Debtor</i>       |      |    |    |    |
| Feb. | 10 | To Brandy, in part of 3 Tuns, at 35 l. 9 s.<br>per Tun | —                                 | 3    | 00 | 20 | 00 |
| May  | 23 | To sundry Accompts — 3. 3. —                           | —                                 | —    | 01 | 19 | 05 |
| June | 7  | To Pepper, for 526 L. at 3 s. 8 d. per L. —            | —                                 | 7    | 00 | 97 | 10 |
|      | 12 | To sundry Accompts — 3. 3. —                           | —                                 | —    | 00 | 92 | 03 |
|      |    |  |                                   | —    | 03 | 28 | 19 |
| 1685 |    |  | <i>Insurance-Reckoning Debtor</i> |      |    |    |    |
| R.   |    | To Profit and Loss, gained by this Ac-<br>compt        | —                                 | 10   | 00 | 78 | 10 |



|       |    |   | Bags. | Fol. | l.   | s. | d.     |
|-------|----|---|-------|------|------|----|--------|
| 1685  |    | <i>Hopps Debtor</i>   |       |      |      |    |        |
| Feb.  | 12 | To Nutmegs, for 36 Bags, containing 17260 L. at 42 s. per C. ———      | 36    | 4    | 0323 | 12 | 06     |
| R.    |    | To Profit and Loss, gained by this Account ———                        | —     | 10   | 0375 | 00 | 08     |
|       |    |   | 36    | —    | 0698 | 13 | 02     |
| 1685  |    | <i>Benjamin Barton Debtor</i>   |       |      |      |    |        |
| April | 17 | To Nathanael Glover at Rotterdam, his Account of Wares ———            |       | 14   | 0506 | 01 | 04     |
| June  | 10 | To Pepper ———   |       | 7    | 0021 | 15 | 00     |
|       | 12 | To Canvas, for 18 Pieces, at 3 l. per Piece                           |       | 7    | 0053 | 02 | 00     |
|       | 14 | To Broad-Cloth, in Company, between Benjamin Carpenter, and me ———    |       | 16   | 0100 | 00 | 00     |
|       |    |   |       | —    | 0680 | 18 | 04     |
| 1685  |    | <i>Thomas Cremer Debtor</i>   |       |      |      |    |        |
| Feb.  | 24 | To sundry Accounts ——— 2. 4 ———                                       |       | —    | 1780 | 04 | 08 1/4 |
| April | 18 | To Nathanael Glover at Rotterdam, his Account of Wares ———            |       | 14   | 0200 | 00 | 00     |
|       | 27 | To Nathanael Glover at Rotterdam, his Account of Wares ———            |       | 14   | 0056 | 00 | 00     |
| June  | 12 | To Canvas, for 18 Pieces, at 2 l. 19 s. per Piece ———                 |       | 7    | 0054 | 00 | 00     |
|       | 27 | To Jaques Fromantle, for Samuel Smith and me, our Account Currant ——— |       | 18   | 0509 | 08 | 00     |
|       |    |   |       | —    | 2599 | 12 | 08 1/4 |

London, Anno Domini 1685.

12

|       |    | Per Contra Creditor  | Bags. | Fol. | l.   | s. | d. |
|-------|----|--|-------|------|------|----|----|
| 1685  |    |  |       |      |      |    |    |
| Feb.  | 16 | By Pepper, for 9 Bags, nett 4375 L.<br>at 56 s. per C. ————— | 9     | 7    | 0109 | 07 | 06 |
| April | 2  | By fundry Accompts ——— 1.9. ———                              | 18    | —    | 0242 | 00 | 00 |
| May   | 15 | By Tabaco —————  | 5     | 3    | 0179 | 17 | 04 |
| June  | 28 | By fundry Accompts ——— 1.6. ———                              | 4     | —    | 0167 | 08 | 04 |
|       |    |  | 36    | —    | 0698 | 13 | 02 |

|       |    | Per Contra Creditor             |    |      |    |    |  |
|-------|----|---------------------------------|----|------|----|----|--|
| 1685  |    |                                 |    |      |    |    |  |
| Feb.  | 20 | By fundry Accompts ——— 1.7. ——— | —  | 0410 | 00 | 00 |  |
| April | 30 | By Cash —————                   | 1  | 0253 | 01 | 04 |  |
| R.    |    | By Ballance, due to me ———      | 19 | 0017 | 17 | 00 |  |
|       |    |                                 | —  | 0680 | 18 | 04 |  |

|      |    | Per Contra Creditor                |    |      |    |    |  |
|------|----|------------------------------------|----|------|----|----|--|
| 1685 |    |                                    |    |      |    |    |  |
| Feb. | 20 | By Broad-Cloth, for 120 Pieces ——— | 2  | 1365 | 00 | 00 |  |
|      | 24 | By Cash —————                      | 1  | 0415 | 04 | 08 |  |
| May  | 20 | By Cash —————                      | 1  | 0200 | 00 | 00 |  |
| June | 14 | By Cash —————                      | 1  | 0110 | 00 | 00 |  |
| R.   |    | By Ballance, owing to me ———       | 19 | 0509 | 08 | 00 |  |
|      |    |                                    | —  | 2599 | 12 | 08 |  |

F f

Anthony

|       |    |  | £  | s. | d. |
|-------|----|--|----|----|----|
| 1685  |    | Anthony Armstrong Debtor                                 |    |    |    |
| Feb.  | 21 | To sundry Accompts ————— 1.7. —                          | 03 | 18 | 00 |
| 685   |    | Household Expenses Debtor                                |    |    |    |
| Feb.  | 8  | To Cash —————  | 1  | 00 | 15 |
| Mar.  | 10 | To Cash —————  | 1  | 00 | 15 |
| April | 12 | To Cash —————  | 1  | 00 | 15 |
| May   | 30 | To Cash —————  | 1  | 00 | 20 |
| June  | 30 | To Cash —————  | 1  | 00 | 20 |
|       |    |  | —  | 00 | 85 |
| 1685  |    | Ship Eagle Debtor  |    |    |    |
| Feb.  | 28 | To Cash, for my 2 Parts of Thomas Fisher —               | 1  | 01 | 80 |
| Mar.  | 4  | To Cash, for my 2 parts in fitting out —                 | 1  | 00 | 14 |
| R.    |    | To Profit and Loss, gained by Freight —                  | 10 | 00 | 65 |
|       |    |  | —  | 02 | 60 |
| 1685  |    | Voyage to Smyrna, consigned to Richard Watts Debtor      |    |    |    |
| Mar.  | 1  | To Exeter Wares, shipp'd in the Mary Rose, 111 Pieces —  | 2  | 04 | 12 |
|       | 3  | To Cash, for Custom, and other Charges —                 | 1  | 00 | 42 |
|       | 13 | To Simon Suckegg, for Insurance —                        | 11 | 00 | 24 |
|       | 29 | To Cash, bought of Grandfather Thorpe —                  | 1  | 02 | 94 |
|       | 31 | To Cash, paid Custom, and other Charges —                | 1  | 00 | 10 |
| May   | 8  | To Nathanael Glover at Rotterdam, my Account Currant —   | 14 | 04 | 38 |
|       | 10 | To ditto Account, for Insurance of 700 l. Flemish, &c. — | 14 | 00 | 32 |
| R.    |    | To Profit and Loss, gained by this Account —             | 10 | 05 | 91 |
|       |    |  | —  | 18 | 05 |

London, Anno Domini 1685.

13

|       |    |   | Fol. | l. | s. | d.    |
|-------|----|---|------|----|----|-------|
| 1685  |    | <i>Per Contra Creditor</i>                          |      |    |    |       |
| Feb.  | 25 | By sundry Accompts- ————                            | 1.7. | 03 | 18 | 00    |
|       |    | <i>Per Contra Creditor</i>                          |      |    |    |       |
| R.    |    | By Profit and Loss, laid out- ————                  | 10   | 00 | 85 | 00    |
| 1685  |    | <i>Per Contra Creditor</i>                          |      |    |    |       |
| June  | 20 | By Cash, for my 3 of Freight ————                   | 1    | 00 | 80 | 04 08 |
| R.    |    | By Ballance, rests the Ship for my 3 parts          | 19   | 01 | 80 | 00 00 |
|       |    |   |      | 02 | 60 | 04 08 |
| 1685  |    | <i>Per Contra Creditor</i>                          |      |    |    |       |
| April | 12 | By Richard Watts, my Accompt Currant- ————          | 14   | 08 | 42 | 03 06 |
| May   | 24 | By Richard Watts at Smyrna, my Accompt Currant ———— | 14   | 05 | 32 | 18 08 |
| R.    |    | By Ballance, for Wares unfold- ————                 | 19   | 04 | 90 | 14 05 |
|       |    |   |      | 18 | 65 | 16 07 |



|       |    |  | Fol | l.   | s.   | d.   |
|-------|----|--|-----|------|------|------|
| 1685  |    | Nathanael Glover at Rotterdam, my Account Current Debtor             |     |      |      |      |
| Mar.  | 24 | To Voyage to Rotterdam, consigned to ditto Glover                    | 4   | 0601 | 14   | 03   |
| April | 12 | To Voyage to Rotterdam, &c.  | 4   | 0750 | 00   | 00   |
|       | 14 | To Richard Watts, Factor at Smyrna, my Account Current               | 14  | 0150 | 00   | 00   |
| May   | 25 | To Voyage to Rotterdam, &c.  | 4   | 0300 | 00   | 00   |
|       |    |  | —   | 1801 | 14   | 03   |
| 1685  |    | Nathanael Glover at Rotterdam, his Account of Wares Debtor           |     |      |      |      |
| April | 11 | To Cash, paid Freight, Custom, &c. of Wares received, viz. Cambricks | —   | —    | 1    | 0021 |
|       |    | Holland-Cloth  | 240 | —    | —    | 14   |
|       | 20 | To Cash, paid Freight, &c. of  | 100 | 70   | 1    | 0014 |
| May   | 1  | To sundry Accounts, closing the Account — I. 10. 15.                 | —   | —    | —    | 18   |
|       |    |  | 340 | 190  | —    | 02   |
|       |    |  |     |      | —    | 02   |
|       |    |  |     |      | 3564 | 15   |
|       |    |  |     |      |      | 06   |
| 1685  |    | Richard Watts at Smyrna, my Account Current Debtor                   |     |      |      |      |
| April | 12 | To Voyage to Smyrna, consigned to ditto Watts                        | 13  | 0842 | 03   | 06   |
| May   | 24 | To Voyage to Smyrna, consigned to ditto Watts                        | 13  | 0532 | 18   | 08   |
|       |    |  | —   | 1375 | 02   | 02   |

|       |                            |   | Fol.      | l.   | s. | d.         |
|-------|----------------------------|---|-----------|------|----|------------|
| 1685  | <i>Per Contra Creditor</i> |   |           |      |    |            |
| April | 4                          | By Thomas Corbett   | 9         | 0100 | 00 | 00         |
|       | 5                          | By Cash, received of Christopher Maleverer                          | 1         | 0100 | 00 | 00         |
|       | 7                          | By Holland-Cloth, 48 Pieces   | 2         | 0209 | 10 | 05         |
| May   | 8                          | By Voyage to Smyrna, consigned to R Wats                            | 13        | 0438 | 05 | 02         |
|       | 10                         | By ditto Accompt  | 13        | 0032 | 09 | 03         |
| June  | 24                         | By Voyage to Hamborough, in Company,<br>between Samuel Smith and me | 18        | 0121 | 09 | 00         |
|       | R.                         | By Ballance, due to me  | 19        | 0800 | 00 | 05         |
|       |                            |   |           | 1801 | 14 | 03         |
| 1685  | <i>Per Contra Creditor</i> |   |           |      |    |            |
|       |                            | Hollands  | Cambricks |      |    |            |
| April | 16                         | By Cash, sold to Edmond Reading                                     | 64        | 20   | 1  | 0524 00 00 |
|       | 17                         | By Benjamin Barton  | 76        | 10   | 12 | 0506 01 04 |
|       | 18                         | By fundry Accompts—1. 5.—   | 50        | 40   | —  | 0655 16 08 |
|       |                            | By fundry Accompts—1. 12.—  | 45        | 30   | —  | 0588 00 00 |
|       | 25                         | By fundry Accompts—8. 10.—  | 35        | 20   | —  | 0429 10 00 |
|       | 27                         | By fundry Accompts—5. 5. 2.   |           |      |    |            |
|       |                            | 12. 7. 6. 8. 1.   | 70        | 70   | —  | 0861 07 06 |
|       |                            |   | 340       | 190  | —  | 3564 15 06 |
| 1685  | <i>Per Contra Creditor</i> |   |           |      |    |            |
| April | 13                         | By Cash, drawn upon ditto Wats                                      | 1         | 0242 | 03 | 06         |
|       |                            | By John Marsh, drawn upon ditto Wats                                | 5         | 0100 | 00 | 00         |
|       | 14                         | By Nathaniel Glover at Rotterdam, my Ac-<br>count Current           | 14        | 0150 | 00 | 00         |
| June  | 28                         | By Cash, drawn upon ditto Wats                                      | 1         | 0500 | 00 | 00         |
|       | R.                         | By Ballance, due to me  | 19        | 0382 | 18 | 08         |
|       |                            |   |           | 1375 | 02 | 02         |

|      |   | l. | s. | d. |
|------|---|----|----|----|
| 1685 | Nathanael Glover at Rotterdam, his Account                                  |    |    |    |
|      | <i>Current Debtor</i>   |    |    |    |
| May  | 4 To Broad-cloth, 46 Pieces, shipp'd in the Dragon                          | 2  | 06 | 05 |
|      | 5 To Cash, paid Charges on Broad-cloth                                      | 1  | 00 | 16 |
|      | 6 To Cash, paid Samuel Smith for 80 Pieces of Exeter-Wares                  | 1  | 03 | 55 |
|      | To Cash, paid Charges on Exeter-Wares shipp'd in the Hanab.                 | 1  | 00 | 15 |
|      | 11 To Thomas Morwen, for 50 Pieces of Exeter-Wares                          | 6  | 02 | 25 |
|      | To Cash, paid Custom, &c.   | 1  | 00 | 12 |
|      | To Cash, for his Bill paid Edmond Reading                                   | 1  | 02 | 00 |
|      | 13 To Thomas Corbett, &c.   | 9  | 05 | 83 |
| R.   | To Balance, due to Nathanael Glover on this Account                         | 19 | 13 | 20 |
|      |   | 34 | 32 | 11 |
| 1685 | Benjamin Brown of Exeter, his Account of                                    |    |    |    |
|      | <i>Wares Debtor</i>   |    |    |    |
| May  | 12 To Exeter-Wares, received 24 Sayes, 50 Perpetuana's, and 40 Sempeternums | 1  | 00 | 05 |
|      | To Cash, paid Charges   |    | 06 | 08 |
| 1685 | Voyage to Smyrna, consigned to Rich. Watts,                                 |    |    |    |
|      | <i>for Account of Benjamin Brown Debtor</i>                                 |    |    |    |
| May  | 14 To sundry Accounts   | 15 | 1  |    |
|      | 16 To sundry Accounts   | 1  | 6  |    |
|      | 23 To Thomas Morwen, for Insurance  | 6  | 00 | 20 |
|      | 30 To Richard Watts at Smyrna, for Account of Benjamin Brown                | 17 | 00 | 13 |
| June | 26 To sundry Accounts, for closing this Account                             | 10 | 18 |    |
|      |   | 13 | 78 | 03 |
|      |   | 14 | 54 | 03 |



|      |    |  | Pieces | Fol.  | l. | s. | d. |
|------|----|--|--------|-------|----|----|----|
| 1685 |    | <i>Broad Cloth, in Company between Benj. Carpenter, and me, Debtor</i> |        |       |    |    |    |
| May  | 18 | To Cash, for 40 Pieces bought of Thomas Cremer                         | 40     | 1     | 06 | 10 | 00 |
|      | 20 | To William Terrel, upon 3 Months                                       | 40     | 5     | 05 | 90 | 00 |
| June | 18 | To sundry Accompts, for closing this Account                           | —      | 10:16 | 01 | 40 | 00 |
|      |    |  | 80     | —     | 13 | 40 | 00 |
| 1685 |    | <i>B. Carpenter his Account Current Debtor</i>                         |        |       |    |    |    |
| May  | 18 | To ditto Carpenter his Account, by me, in Company                      |        | 16    | 02 | 03 | 06 |
|      | 20 | To ditto Carpenter his Account, by me, in Company                      |        | 16    | 01 | 96 | 13 |
| R.   |    | To Ballance, due to him  |        | 19    | 04 | 37 | 14 |
|      |    |  |        | —     | 08 | 37 | 14 |
| 1685 |    | <i>Benjamin Carpenter his Account, by me, in Company, Debtor</i>       |        |       |    |    |    |
| June | 18 | To ditto Carpenter, his Account Current                                |        | 16    | 04 | 37 | 14 |
| 1685 |    | <i>Kerseys, in Company between Samuel Smith and me, each, Debtor</i>   |        |       |    |    |    |
| May  | 21 | To sundry Accompts, for 200 Pieces, 1.6.                               |        | —     | 08 | 10 | 00 |
|      | 29 | To Kerseys delivered, 70 Pieces  |        | 8     | 03 | 00 | 00 |
|      |    |  |        | —     | 11 | 10 | 00 |

|      |    |   | Fol. | l. | s. | d. |
|------|----|---|------|----|----|----|
| 1685 |    | <i>Per Contra Creditor</i>  |      |    |    |    |
| May  | 25 | By Cash, sold Christopher Johnson —                                 | 20   | 1  | 03 | 20 |
|      | 27 | By Thomas Morwent —   | 20   | 6  | 03 | 60 |
|      | 29 | By sundry Accompts — 1. 6. —  | 20   | —  | 03 | 40 |
| June | 14 | By sundry Accompts — 1. 12. —                                       | 20   | —  | 03 | 20 |
|      |    |   | 80   | —  | 13 | 40 |
| 1685 |    | <i>Per Contra Creditor</i>  |      |    |    |    |
| May  | 21 | By Cash —   | 1    | 02 | 03 | 06 |
| June | 1  | By Cash —   | 1    | 01 | 96 | 13 |
|      | 18 | By Benjamin Carpenter his Accompt, by me, in Company —              | 16   | 04 | 37 | 14 |
|      |    |   | —    | 08 | 37 | 14 |
| 1685 |    | <i>Per Contra Creditor</i>  |      |    |    |    |
| May  | 18 | By Benjamin Carpenter, his Accompt Current —                        | 16   | 02 | 03 | 06 |
|      | 20 | By Benjamin Carpenter, his Accompt Current —                        | 16   | 01 | 96 | 13 |
| June | 18 | By Broad-Cloth, in Company, for his; in the Advance —               | 16   | 00 | 37 | 14 |
|      |    |   | —    | 04 | 37 | 14 |
| 1685 |    | <i>Per Contra Creditor</i>  |      |    |    |    |
| May  | 31 | By Voyage to Hamborough, in Company, between Samuel Smith and me; — | 18   | 11 | 10 | 00 |

17

London, Anno Domini 1685.

1685

May

|        |   | £  | s. | d. |
|--------|---|----|----|----|
|        | Samuel Smith, <i>his Accompt Currant Debtor</i> |    |    |    |
| 21     | To ditto Smith, his Accompt by me, in Company   | 17 | 04 | 05 |
| 29     | To ditto Smith, his Accompt by me, in Company   | 17 | 01 | 50 |
| June 2 | To ditto Smith, his Accompt by me, in Company   | 17 | 00 | 43 |
| 4      | To ditto Smith, his Accompt by me, in Company   | 17 | 01 | 39 |
| 24     | To ditto Smith, his Accompt by me, in Company   | 17 | 00 | 60 |
|        |   | —  | 07 | 98 |

Samuel Smith, *his Accompt by me, in Company, Debtor*

R. To Ballance ————— 19 07 98 04 06

1685

May

|    |  |    |    |    |
|----|--|----|----|----|
|    | Richard Watts at Smyrna, for Accompt of Benjamin Brown of Exeter, Debtor |    |    |    |
| 27 | To Voyage to Smyrna, for Accompt of Benjamin Brown                       | 15 | 05 | 24 |
| 30 | To Voyage to Smyrna, for ditto Accompt                                   | 15 | 09 | 29 |
|    |  | —  | 14 | 54 |

1685

30

Per



London, Anno Domini 1685.

187

|      |    |  | £  | s.   | d.    |
|------|----|--|----|------|-------|
| 1685 |    | <i>Per Contra Creditor</i>                           |    |      |       |
| May  | 24 | By Thomas Tawney, for my Assignment —                | 6  | 0270 | 00 00 |
|      | R. | By Ballance —  | 19 | 0528 | 04 06 |
|      |    |  | —  | 0798 | 04 06 |
| 1685 |    | <i>Per Contra Creditor</i>                           |    |      |       |
| May  | 21 | By ditto Smith, his Accompt Currant —                | 17 | 0405 | 00 00 |
|      | 29 | By ditto Smith, his Accompt Currant —                | 17 | 0150 | 00 00 |
| June | 2  | By ditto Smith, his Accompt Currant —                | 17 | 0043 | 07 00 |
|      | 4  | By ditto Smith, his Accompt Currant —                | 17 | 0139 | 03 00 |
|      | 24 | By ditto Smith, his Accompt Currant —                | 17 | 0060 | 14 06 |
|      |    |  | —  | 0798 | 04 06 |
| 1685 |    | <i>Per Contra Creditor</i>                           |    |      |       |
| May  | 30 | By Voyage to Smyrna, for Accompt of Benjamin Brown — | 15 | 0011 | 05 00 |
| June | 2  | By Benjamin Brown of Exeter, his Accompt Currant —   | 18 | 0436 | 00 00 |
|      | 8  | By sundry Accompts, remitted to me, 5. 6. 8. —       | —  | 0525 | 00 00 |
|      | 16 | By Raifins, 300 Fraills, by the Sun of Bristol —     | 18 | 0281 | 18 06 |
|      | 30 | By Cash, drawn on ditto Watts. —                     | 1  | 0200 | 00 00 |
|      |    |  | —  | 1454 | 03 06 |

|      |   | Fol  | l.   | s. | d. |
|------|---|------|------|----|----|
| 1685 | <i>Voyage to Hamborough, consigned to Jaques Fromantle, in Company between Samuel Smith and me, each <math>\frac{1}{2}</math> Debtor</i>                |      |      |    |    |
| May  | 31 To sundry Accompts, for Goods shipp'd in the <i>Nightingale</i> —————  | 16:1 | 1122 | 10 | 00 |
| June | 2 To Cash, for 36 Kerseys, shipp'd in the <i>Sampson</i> —————  | 1    | 0084 | 04 | 00 |
|      | To Cash, paid Charges on the Kerseys —————  | 1    | 0002 | 10 | 00 |
|      | 4 To sundry Accompts, for 70 <i>Exeter</i> -Wares —————   | —    | 0275 | 00 | 00 |
|      | 1. 6. —————   | —    | 0003 | 06 | 00 |
|      | To Cash, paid Charges on <i>Exeter</i> -Wares —————   | 1    | 0003 | 06 | 00 |
| 20   | To <i>Jaques Fromantle</i> , for Company between <i>Samuel Smith</i> and me in $\frac{1}{2}$ —————  | 18   | 0004 | 10 | 00 |
| 24   | To <i>Nathanael Glover</i> at <i>Roterdam</i> , my Account Currant —————  | 14   | 0121 | 09 | 00 |
| R.   | To Profit and Loss, gained by this Account —————  | 10   | 0205 | 10 | 00 |
|      |   | —    | 1818 | 19 | 00 |
| 1685 | <i>Benjamin Brown</i> of <i>Exeter</i> , his Account Currant Debtor   |      |      |    |    |
| June | 2 To <i>Richard Watts</i> at <i>Smyrna</i> , for Account of <i>Benjamin Brown</i> —————   | 17   | 0436 | 00 | 00 |
| 20   | To Broad-cloth —————  | 2    | 0900 | 00 | 00 |
| 27   | To Cash, remitted to him —————  | 1    | 0005 | 16 | 06 |
|      |   | —    | 1341 | 16 | 06 |
| 1685 | <i>Jaques Fromantle</i> at <i>Hamborough</i> , for Company- Account between <i>Samuel Smith</i> and me, each $\frac{1}{2}$ ; our Account Currant Debtor |      |      |    |    |
| June | 11 To Voyage to <i>Hamborough</i> , for Account of Company —————  | 18   | 0530 | 00 | 00 |
| 24   | To Voyage to <i>Hamborough</i> , for Company- Account between <i>Samuel Smith</i> and me —————  | 18   | 0884 | 14 | 00 |
|      |   | —    | 1414 | 14 | 00 |
| 1685 | <i>Raisins</i> Debtor   |      |      |    |    |
| June | 16 To <i>Richard Watts</i> , for Account of <i>Benjamin Brown</i> of <i>Exeter</i> —————  | 17   | 0281 | 18 | 06 |
|      | To Cash, paid Charges —————   | 1    | 0021 | 16 | 00 |
|      |   | —    | 0303 | 14 | 06 |

|       |   | Fol. | l. | s. | d. |
|-------|---|------|----|----|----|
| <hr/> |   |      |    |    |    |
|       | <i>Per Contra Creditor</i>                  |      |    |    |    |
| 1685  |   |      |    |    |    |
| June  | 11 By Jaques Fromantle, for Company-Ac-     |      |    |    |    |
|       | compt between Samuel Smith and me, 1,       |      |    |    |    |
|       | our Accompt Currant—                        | 18   | 05 | 30 | 00 |
|       | 24 By Jaques Fromantle, for Company-Ac-     |      |    |    |    |
|       | compt, &c.—                                 | 18   | 08 | 84 | 14 |
|       | R. By Ballance, for Wares unfold—           | 19   | 04 | 04 | 05 |
|       |   |      | 18 | 18 | 19 |
| <hr/> |   |      |    |    |    |
|       | <i>Per Contra Creditor</i>                  |      |    |    |    |
| 1685  |   |      |    |    |    |
| June  | 26 By Voyage to Smyrna, for Accompt of      |      |    |    |    |
|       | Benjamin Brown —                            | 15   | 13 | 41 | 16 |
| <hr/> |   |      |    |    |    |
|       | <i>Per Contra Creditor</i>                  |      |    |    |    |
| 1685  |   |      |    |    |    |
| June  | 20 By Voyage to Hamborough, in Company, &c. | 18   | 00 | 04 | 10 |
|       | 26 By Cash, received of James Codling—      | 1    | 02 | 65 | 00 |
|       | 27 By Thomas Cremer—                        | 12   | 05 | 09 | 08 |
|       | 28 By Osnabridges—                          | 19   | 01 | 53 | 00 |
|       | R. By Ballance—                             | 19   | 04 | 82 | 16 |
|       |   |      | 14 | 14 | 14 |
| <hr/> |   |      |    |    |    |
|       | <i>Per Contra Creditor</i>                  |      |    |    |    |
|       | R. By Ballance—                             | 19   | 03 | 03 | 14 |

Osnabridges

1685

June 28

## Osnabridges Debtor

To Jaques Fromantle, for Samuel Smith and  
me, our Accompt Currant

To Cash, for Freight, Custom, &amp;c.

Fol. l. s. d.

18 01 53 00 00

1 00 06 05 04

01 59 03 04

## Balance Debtor

R. To Cash, remaining therein this Day

R. To *Exter* Wares, rests unfold 20 Semp.

R. To Broad-cl. rests unfold 80 Pcs which cost

R. To *Holland* Cloth, 48 Pieces, which cost

R. To Tabaco, 6 Hogheads, which cost

R. To Sugar, for 5 Chests

R. To Brandy, for 3 Tuns

R. To *John* PeelingR. To *Barnabas* Young

R. To Pepper, for 500 L. at 3 s. 6 d. per L.

R. To Canvas, for 76 Pieces, which cost

R. To *Kerseys*, for 35 PiecesR. To *Milan* Fustians, 48 PiecesR. To *Grandfather* Thorpe

R. To Thread, for 2250 L. at 14 s. 10 d per L.

R. To *Thomas* Corbett

R. To Cambrick, for 100 Pieces

R. To *Simon* SuckeggR. To *Benjamin* BartonR. To *Thomas* CremerR. To *Ship* Eagle, for my 2 partsR. To Voyage to *Smyrna*, consigned to *R. Watts*R. To *N.G.* at *Rotterdam*, my Accompt CurrantR. To *R. W.* at *Smyrna*, my Accompt CurrantR. To *Samuel* Smith, his Accompt CurrantR. To Voyage to *Hamborough*, in Company  
between *Samuel* Smith and meR. To *Jaques* Fromantle at *Hamborough*, for  
Company, our Accompt Currant

R. To Raisins, 300 Fraills

R. To Osnabridges, for 60 Pieces

12396 19 04

Per

London, Anno Domini 1685.

19

|   | Fol. | l.    | s. | d. |
|---|------|-------|----|----|
| <i>Per Contra Creditor</i>  |      |       |    |    |
| R. By Ballance —————  | 19   | 0159  | 05 | 04 |
| <i>Per Contra Creditor</i>  |      |       |    |    |
| R. By William Terrel —————  | 5    | 0256  | 13 | 04 |
| R. By Thomas Tawney —————   | 6    | 0099  | 06 | 00 |
| R. By Christopher Johnson —————                                     | 10   | 0013  | 00 | 00 |
| R. By Nathanael Glover at Rotterdam, his Ac-<br>compt Currant ————— | 15   | 1329  | 04 | 04 |
| R. By Benjamin Carpenter, his Accompt Cur-<br>rant —————            | 16   | 0437  | 14 | 08 |
| R. By Samuel Smith, his Accompt, by me, in<br>Company —————         | 17   | 0798  | 04 | 06 |
| R. By Stock, for the Ballance of this Ac-<br>compt —————            | 1    | 9462  | 16 | 06 |
|   | —    | 12396 | 19 | 04 |

Trial

|  |    | Fol   | l. | s. | d. |
|--|----|-------|----|----|----|
| <i>Trial Ballance Debtor.</i>                              |    |       |    |    |    |
| Stock  | 1  | 1044  | 16 | 03 |    |
| Cash   | 1  | 13455 | 04 | 05 |    |
| Exeter Wares   | 2  | 0859  | 11 | 06 |    |
| Broad Cloth  | 2  | 4660  | 00 | 00 |    |
| Holland Cloth  | 2  | 1528  | 01 | 09 |    |
| Tabaco   | 3  | 0644  | 05 | 02 |    |
| Sugar  | 3  | 0278  | 09 | 00 |    |
| Brandy   | 3  | 0320  | 00 | 00 |    |
| Latten Wire  | 4  | 0116  | 13 | 04 |    |
| Nutmegs  | 4  | 1404  | 16 | 10 |    |
| Voyage to Rotterdam, configned to Nathanael Glover         | 4  | 1067  | 09 | 02 |    |
| John Peeling   | 5  | 0196  | 16 | 10 |    |
| William Terrel   | 5  | 2432  | 06 | 08 |    |
| Barnabas Young   | 5  | 0273  | 00 | 00 |    |
| Thomas Tawney  | 6  | 1338  | 05 | 06 |    |
| Pepper   | 7  | 0415  | 06 | 07 |    |
| Interest; Reckoning  | 7  | 0019  | 05 | 04 |    |
| Canvas   | 7  | 0320  | 16 | 00 |    |
| Kerseys  | 8  | 1126  | 00 | 00 |    |
| Milan-Fustians   | 8  | 0322  | 01 | 08 |    |
| Grandfather Thorpe   | 8  | 0413  | 15 | 04 |    |
| Thread   | 9  | 4185  | 16 | 06 |    |
| Thomas Corbet  | 9  | 1433  | 16 | 08 |    |
| Profit and Loss  | 10 | 0243  | 04 | 03 |    |
| Christopher Johnson  | 10 | 1731  | 05 | 00 |    |
| Cambrick   | 11 | 1090  | 00 | 00 |    |
| Simon Suckegg  | 11 | 0328  | 19 | 06 |    |
| Hopps  | 12 | 0323  | 12 | 06 |    |
| Benjamin Barton  | 12 | 0680  | 18 | 04 |    |
| Thomas Cremer  | 12 | 2599  | 12 | 08 |    |
| Houfhold-Expences  | 13 | 0085  | 00 | 00 |    |
| Ship Eagle   | 13 | 0194  | 10 | 06 |    |
| Voyage to Smyrna, configned to Richard Watts               | 13 | 1274  | 02 | 03 |    |
| Nathanael Glover at Rotterdam, my Accompt Currant          | 14 | 1801  | 14 | 03 |    |
| Richard Watts at Smyrna, my Accompt Currant                | 14 | 2103  | 06 | 08 |    |
| Nathanael Glover at Rotterdam, his Accompt Currant         | 15 | 1375  | 02 | 02 |    |
| Benjamin Carpenter, his Accompt Currant                    | 16 | 0400  | 00 | 00 |    |
| Samuel Smith, his Accompt Currant                          | 17 | 0798  | 04 | 06 |    |
| Voyage to Hamborough, in Company between S. Smith and me   | 18 | 1613  | 09 | 00 |    |
| J. Fremantle at Hamborough, for Accompt of Company between |    |       |    |    |    |
| Samuel Smith and me, each one half, our Accompt Currant    | 18 | 1414  | 14 | 00 |    |
| Raisins  | 18 | 0303  | 14 | 06 |    |
| Onabridges   | 19 | 0159  | 05 | 04 |    |
|  | —  | 56377 | 10 | 01 |    |

Per

| Per Contra Creditor.   |  | Fol. | l.    | s. | d. |
|--|--|------|-------|----|----|
| Stock  |  | 1    | 6328  | 15 | 02 |
| Cash   |  | 1    | 10673 | 12 | 08 |
| Exeter-Wares   |  | 2    | 0811  | 04 | 08 |
| Broad-Cloth  |  | 2    | 4186  | 19 | 00 |
| Holland-Cloth  |  | 2    | 1479  | 18 | 00 |
| Tabaco   |  | 3    | 1205  | 04 | 03 |
| Sugar  |  | 3    | 0153  | 12 | 00 |
| Brandy   |  | 3    | 0247  | 15 | 00 |
| Latten Wire  |  | 4    | 0172  | 09 | 10 |
| Nutmegs  |  | 4    | 1470  | 15 | 09 |
| Voyage to Rotterdam, consigned to Nathanael Glover   |  | 4    | 1651  | 14 | 03 |
| John Peeling   |  | 5    | 0094  | 16 | 10 |
| William Terrel   |  | 5    | 2689  | 00 | 00 |
| Barnabas Young   |  | 5    | 0190  | 00 | 00 |
| Thomas Tawney  |  | 6    | 1437  | 11 | 06 |
| Pepper   |  | 7    | 0345  | 09 | 10 |
| Interest-Reckoning   |  | 7    | 0069  | 05 | 00 |
| Canvas   |  | 7    | 0107  | 02 | 00 |
| Kerseys  |  | 8    | 0876  | 00 | 00 |
| Milan-Fustians   |  | 8    | 0221  | 00 | 00 |
| Grandfather Thorpe   |  | 8    | 0353  | 15 | 04 |
| Thread   |  | 9    | 2584  | 06 | 08 |
| Thomas Corbet  |  | 9    | 1083  | 16 | 08 |
| Profit and Loss  |  | 10   | 0632  | 14 | 05 |
| Christopher Johnson  |  | 10   | 1744  | 05 | 00 |
| Cambrick   |  | 11   | 0680  | 00 | 00 |
| Simon Suckegg  |  | 11   | 0221  | 10 | 07 |
| Insurance-Reckoning  |  | 11   | 0078  | 10 | 00 |
| Hopps  |  | 12   | 0698  | 13 | 02 |
| Benjamin Barton  |  | 12   | 0663  | 01 | 04 |
| Thomas Cremer  |  | 12   | 2090  | 04 | 08 |
| Ship Eagle   |  | 13   | 0080  | 04 | 08 |
| Voyage to Smyrna, consigned to Richard Watts   |  | 13   | 1375  | 02 | 02 |
| Nathanael Glover at Rotterdam, my Accompt Currant  |  | 14   | 1001  | 13 | 10 |
| Richard Watts at Smyrna, my Accompt Currant  |  | 14   | 0992  | 03 | 06 |
| Nathanael Glover at Rotterdam, his Accompt Currant   |  | 15   | 3432  | 11 | 00 |
| Benjamin Carpenier, his Accompt Currant  |  | 16   | 0837  | 14 | 08 |
| Samuel Smith, his Accompt Currant  |  | 17   | 0270  | 00 | 00 |
| Samuel Smith, his Accompt, by me in Company  |  | 17   | 0798  | 04 | 06 |
| Voyage to Hamborough, in Company between Samuel Smith and me   |  | 18   | 1414  | 14 | 00 |
| J. Fromantle at Hamborough, for Accompt of Company between Samuel Smith and me, each one half, our Accompt Currant |  | 18   | 0931  | 18 | 00 |
|  |  |      | 56377 | 10 | 01 |



*How, from the Ballance of your old Ledger, to draw an Inventory, in order to begin new Books.*

**F**irst make all the Wares, Voyages and Persons on the Debtor-side of your Ballance, Debtors to Stock, each so much as the Ballance is charged with, to them: Then make your Stock Debtor to those Persons on the Creditor-side of Ballance, to each so much as the Ballance is made Creditor by them, according to the Directions in the 12th Chapter foregoing; and so is your Inventory finished, which you must post into your Ledger, as has been before directed. And, for further direction, see the following Inventory, drawn from the Ballance of the foregoing Ledger, in Fol. 19.

*The Inventory of me Would-be Rich-enough, taken June 30 1685. containing my whole Estate at this Day, in Money, Wares and Debts; as followeth, viz.*

*Sundry Accompts are Debtors to Stock, in the Sum of 12396 l. 19 s. 4<sup>1</sup> d. as followeth;*

| <i>viz</i>   | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i>       |
|--|-----------|-----------|-----------|-----------|-----------|-----------------|
| Cash resting therein this day                          | 2781      | 11        | 09        |           |           |                 |
| Exeter-Wares, for 20 Sempetern, which cost             | 85        | 00        | 00        |           |           |                 |
| Broad-cloth, for 80 Pieces, which cost                 | 1065      | 00        | 00        |           |           |                 |
| Holland-cloth, for 48 Pieces, which cost               | 220       | 03        | 09        |           |           |                 |
| Tabaco, for 6 Hogheads, which cost                     | 93        | 01        | 04        |           |           |                 |
| Sugar, for 5 Chests, which cost                        | 146       | 14        | 04        |           |           |                 |
| Brandy, for 3 Tuns, which cost                         | 103       | 00        | 00        |           |           |                 |
| Pepper, for 500 L. at 3 s. 6 d. per L.                 | 087       | 10        | 00        |           |           |                 |
| Canvas, for 76 Pieces, which cost                      | 220       | 00        | 00        |           |           |                 |
| Kersey's, for 35 Pieces, which cost                    | 339       | 00        | 00        |           |           |                 |
| Milan-Fustians, 48 Pieces, which cost                  | 179       | 16        | 08        |           |           |                 |
| Thread, for 2250 L. at 14 s. 10 <sup>1</sup> d. per L. | 1673      | 08        | 09        |           |           |                 |
|  |           |           |           | 6985      | 06        | 07 <sup>1</sup> |

Brought

|   | <i>l.</i> | <i>s.</i> | <i>d.</i>                      | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|--------------------------------|-----------|-----------|-----------|
| Brought from the fore-going Page —  | 6985      | 06        | 07 <sup>1</sup> / <sub>2</sub> |           |           |           |
| Cambrick, for 100 Pieces, which cost —  | 450       | 00        | 00                             |           |           |           |
| The Ship <i>Eagle</i> , for my 7 Parts —  | 180       | 00        | 00                             |           |           |           |
| Voyage to <i>Smyrna</i> , consigned to <i>Ric. Watts</i> —                                  | 490       | 14        | 05                             |           |           |           |
| Voyage to <i>Hambrough</i> , in Company }<br>between <i>Samuel Smith</i> and me, each 1/2 } | 404       | 05        | 00                             |           |           |           |
| Raisins, for 300 Fraills, which cost —  | 303       | 14        | 06                             |           |           |           |
| <i>Osnabridges</i> , for 60 Pieces which cost —   | 159       | 05        | 04                             |           |           |           |
| <i>John Peeling</i> —   | 102       | 00        | 00                             |           |           |           |
| <i>Barnabas Young</i> —   | 83        | 00        | 00                             |           |           |           |
| Grandfather <i>Thorpe</i> —   | 60        | 00        | 00                             |           |           |           |
| <i>Thomas Corbett</i> —   | 350       | 00        | 00                             |           |           |           |
| <i>Simon Suckegg</i> —  | 107       | 08        | 11                             |           |           |           |
| <i>Benjamin Barton</i> —  | 17        | 17        | 00                             |           |           |           |
| <i>Thomas Cremer</i> —  | 509       | 08        | 00                             |           |           |           |
| <i>Nathanael Glover</i> at <i>Roterдам</i> , my Ac- }<br>compt Currant — }                  | 800       | 00        | 05                             |           |           |           |
| <i>R. Watts</i> at <i>Smyrna</i> , my Accompt Currant —                                     | 382       | 18        | 08                             |           |           |           |
| <i>Samuel Smith</i> , his Accompt Currant —   | 528       | 04        | 06                             |           |           |           |
| <i>Jaques Fromantle</i> at <i>Hambrough</i> , for }<br>Company, our Accompt Currant — }     | 482       | 16        | 00                             |           |           |           |
|   | 12396     | 19        | 04 <sup>1</sup> / <sub>2</sub> |           |           |           |

*Stock is Debtor to sundry Accompts in the  
Sum of 2934 l. 2 s. 10 d. viz.*

|  |      |    |    |  |  |  |
|--|------|----|----|--|--|--|
| To <i>William Terrel</i> —   | 256  | 13 | 04 |  |  |  |
| To <i>Thomas Tawny</i> —   | 99   | 06 | 00 |  |  |  |
| To <i>Christopher Johnson</i> —  | 13   | 00 | 00 |  |  |  |
| To <i>Nathanael Glover</i> at <i>Roterдам</i> , his }<br>Accompt Currant — } | 1329 | 04 | 04 |  |  |  |
| To <i>Benj. Carpenter</i> , his Accompt Currant —                            | 437  | 14 | 08 |  |  |  |
| To <i>Samuel Smith</i> , his Accompt by me, }<br>in Company — }              | 798  | 04 | 06 |  |  |  |
|  | 2934 | 02 | 10 |  |  |  |

F I N I S.

Books sold by *Sarah Passinger*, at the *Three Bibles* on  
*London-Bridge.*

*S* *Anderson's Sermons*, Fol.

*Lloyd's Dictionary*, Fol.

*Kersey's Algebra*, Fol.

*Herbert's Henry the Eighth*, Fol.

*Raleigh's History of the World.*

*Clark's Examples*, 2d Volume.

*Dr. Salmon's Polygraphice.*

— *Systema Medicinale.*

— *Select Observations.*

*Markham's Master-piece.*

*David's Repentance.*

— *Blessed Man.*

*Great Assize.*

*Moyle's Sea-Chirurgery*, 12°.

*Book of Knowledge.*

— *Of Palmestry.*

*Valentine and Orson.*

*Destraction of Troy.*

*Montelion.*

*Palladio's Architecture.*

*Scamozzi's Architecture.*

*Cocker's Arithmetick.*

*Compleat Servant-Maid.*

*Sea-Books.*

*Mariner's Magazine.*

*Practical Navigation.*

*Seaman's Calendar.*

— *Practice.*

*Mariner's Calendar.*

*Norwood's Triangles.*

— *Epitome.*

*Gellibrand's Epitome.*

*Mariner's Compass rectified.*

*Compleat Ship-Wright.*

*Boat-Swain's Art.*

*Compleat Modellist.*

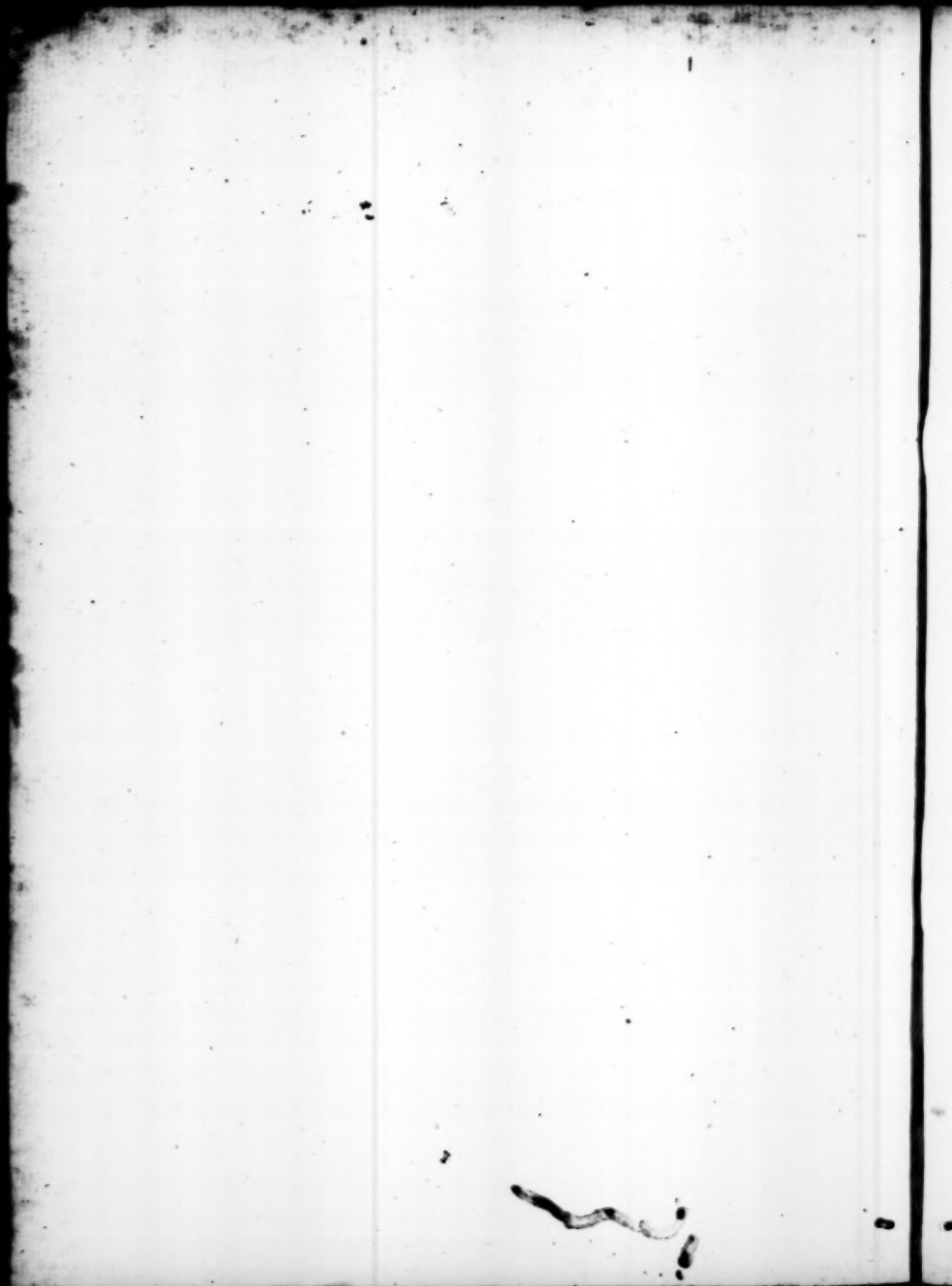
*Marrow of the Mathematicks.*

*Sea-man's Glass.*

*Philips's Advancement of the Art  
of Navigation.*







John Dumstall.  
June the 29<sup>th</sup> 1690.

W